

# **Interrelation of Senior High School Academic Performance and College Basic Accounting Performance: A Case of First Year Bachelor of Science in Accountancy Students of University of Batangas**

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## **ABSTRACT**

The first year of tertiary education in the Philippines is considered crucial as this is a turning point for students as they become one step closer to their chosen profession. This study aims to analyze the interrelation of senior high school academic performance and college basic accounting performance of the first year Bachelor of Science in Accountancy students of the University of Batangas. The study is founded on the Cognitive Theory developed by Jean Piaget, which suggests that the introduction of new knowledge must be done through association with prior knowledge. The data gathered from 190 randomly selected students were analyzed and interpreted using frequency count and percentage, weighted mean, and regression analysis. The study showed that the majority of the respondents performed better in theory as compared to problem-solving. The study also revealed that the respondents' academic performance in senior high school has a significant relationship to their performance in college basic accounting in terms of theory and problem solving. Also, the study revealed that professors in Fundamentals of Accounting, Business and Management, academic distinction, and general averages have a significant relationship to the basic accounting performance of the students.

## **KEYWORDS**

Academic performance, basic accounting performance, senior high school, percentage method, regression analysis, University of Batangas, Philippines, Asia

## **INTRODUCTION**

University education is more than the next level in the learning process; it is a critical component of human development worldwide. It provides high-level skills necessary for every labor market (Kobina, 2012). Students have to focus on learning areas that will foster educational excellence that can help them adapt to the changing society, for one cannot deny the fact that in the global business arena, one needs to collaborate with people of all ages and races, manage global problems and compete with professionals from all over the world.

The fast-paced, changing academic environment challenges students to investigate the world, consider a variety of perspectives, communicate ideas and take meaningful action. Also, students should know how to comprehend the international dimensions of his/her chosen profession through proper training and quality education from their chosen institution (Russo, 2015).

According to Doyle (2016), in the 21<sup>st</sup> century, all students should now be engaged in learning experiences that focus on improving their capabilities, attitude, and disposition and support individuals' personal and professional productivity in their communities and in the world. Academic experiences are critical for equipping students with the knowledge, skills, and attitudes they will use in navigating their personal journey in learning, living, and working (Pettepher, 2016).

In relation to this, the Philippines adopted the K to 12 Program with the goal of revolutionizing the country's education system by offering a decongested 12-year program that gives students sufficient time to master skills and absorb basic competencies. This was a vital shift to improve the quality of learning in the country and align it with global standards. The program also aims to accelerate mutual recognition of Filipino graduates and professionals abroad by preparing graduates to become part of a more competent labor force.

Tertiary education is also reformed in line with the implementation of the K to 12 Program. Particularly, the accountancy education in the Philippines has ground-breaking changes as new tracks are offered to the first batch of senior high school graduates that will provide them with options to pursue depending on their interest. These changes are made in order to address the demands and requirements of the industry and accountancy profession of having more competent, skilled, and practical accounting professionals. This development process does not simply start in college but particularly in senior high school, where students can take the Accountancy, Business and Management (ABM) track.

Despite having specialized subjects during senior high school, it cannot be denied that there are students who still need more attention and encouragement to do better in college. Some may be advanced while others are still developing. There should be a closer look at students' capabilities and needs to better provide them with the necessary academic support and discipline to bring out the best in them. It is also essential to assess one's academic strengths and weaknesses and performance in general to determine what area a student, as well as the instructor, needs to focus and improve on.

With these considerations in mind, the researchers believe that it is important to pursue this study to determine and analyze the relationship of senior high school academic performance and basic accounting performance of the first year BS Accountancy students of the University of Batangas; and the possible guidelines and activities that can be implemented to improve the overall performance of students.

## **METHODOLOGY**

The study used the descriptive method of research. The respondents of the study were 190 randomly selected first year BS Accountancy students of the University of Batangas as determined using Slovin's Formula. The participants were gathered from a total of 360 first year accountancy students enrolled in the first semester of Academic Year 2018-2019, as determined by the College of Business and Accountancy.

The researchers used the questionnaire as the primary data gathering tool. After preparing the questionnaire through extensive research and conduct of interview, the researchers seek help from their adviser in validating the drafted questionnaire. Various professionals verified the questionnaire: a statistician, for the accuracy of the relationship of the variables present in the study and an accounting professor, for the validity of the content.

The questionnaire that the researchers used in the study is a combination of open-ended questions, which cannot be answered by a yes or no or with a static response, and close-ended questions, which provide respondents with options from which they can choose a response. The researchers also asked the respondents to bring a copy of their grades in senior high school to properly answer the questionnaire and their midterm examinations answer sheets which were collected for item analysis.

The gathered data were tallied, analyzed, and statistically treated to come up with the findings, conclusions, and recommendations of the study. Weighted average and percentage methods were used in analyzing the profile of the respondents, particularly their educational background. Regression analysis was further applied to determine the relationship between the academic and basic accounting performance of the respondents.

## RESULTS AND DISCUSSION

### Profile of the Students

The participants in the study are first year BS Accountancy students of the University of Batangas – Batangas City Campus. The following tables present the respondents’ demographic profiles. It can be observed from Table 1 that five respondents or 2.60% are males against the females with a frequency of 185 and a percentage of 97.40%. This means that majority of the respondents of the study are female. This may be due to the idea that more and more women are choosing to become accountants. According to the article written by CPA Exam Hub with the title, “The Future of Accounting is Female: Women in Accounting are on the Rise,” the number of women currently working in the accounting industry continues to increase. It also states that between 1983 and 2012, the number of female accountants grew from 39 percent to 60 percent. Also, according to the 2015 CPA Firm Gender Survey conducted by the AICPA, 43 percent of partnerships at firms with 2 to 10 CPAs and 39 percent of partnerships at firms with 11 to 20 CPAs were held by women.

Table 1. Frequency and Percentage Distribution of Respondents as to Gender and Age

Gender	Frequency	Percentage
Male	5	2.60 %
Female	185	97.40 %
Total	190	100.00 %
Age		
17 years old	5	2.60 %
18 years old	107	56.30 %
19 years old	78	41.10 %
Total	190	100.00 %

It can also be gleaned that in terms of age as a variable in the study, majority of the respondents has the age of 18 with a frequency of 107 and a percentage 56.30 while there are only a few respondents with the age of 17, only with a frequency of 5, equivalent to 2.60%. It can be said that most of the respondents are 18 years old since the implementation of the K-12 program has added two more years in high school. In the former education system, students usually enter college at the age of 16.

Table 2. Frequency and Percentage Distribution of Respondents as to Educational Background

Percentage	Frequency	Type of School
16.80%	32	Public
83.20%	158	Private
0%	0	Semi- Private
100.00%	190	Total
<hr/>		
Track Taken in Senior High School		
97.50%	185	Accountancy, Business and Management (ABM)
0.50%	1	Science, Technology, Engineering and Mathematics (STEM)
1.00%	2	General Academics (GAS)
0.50%	1	Humanities and Social Sciences (HUMSS)
0.50%	1	Technical-Vocational-Livelihood (TVL)
100.00%	190	Total
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Professor in Fundamentals of ABM1		
42.70%	79	Certified Public Accountant
13.50%	25	Bachelor of Science in Accountancy Graduate
43.80%	81	Other Business Related Course Graduate
100.00%	185	Total
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Professor in Fundamentals of ABM2		
27.00%	50	Certified Public Accountant
16.20%	30	Bachelor of Science in Accountancy Graduate
56.80%	105	Other Business Related Course Graduate
100.00%	185	Total
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Academic Distinction		
0.50%	1	With Highest Honors
14.20%	27	With High Honors
72.10%	137	With Honors
1.60%	3	Achiever
11.60%	22	None
100.00%	190	Total

As shown in Table 2, in terms of the type of school the respondents graduated, 158 are from private schools, 32 are from public schools, while

none came from semi-private schools. The table also reflects that majority of the respondents took Accountancy, Business and Management (ABM) Track in senior high school with a frequency of 185 and an equivalent percentage of 97.5. This may indicate that most of the respondents took a business-related track during senior high school as a preparation for enrolling in BS Accountancy. Students' performance during their senior high school may be perceived as a foundation that is instrumental in influencing their academic performance during college. Another study conducted by Marinaccio (2017), "The Effect of High School Accounting on the Selection of College Major, Performance, Satisfaction and Retention," supported the reason why 97.50 percent of the respondents have taken the ABM track in senior high school. The results of this study show that students who take high school accounting are more likely to select accounting as a course of performing better in introductory managerial accounting courses and are more likely to be retained within the major. Therefore, choosing ABM Track in senior high school will provide Accountancy students a better foundation.

Table 3 presents the respondents' average grades in reading/language related subjects - 90.19%, 90.54% and 90.62% respectively. This may indicate that the respondents are proficient enough in terms of oral communication and are capable of expressing, and presenting ideas and are able to construct grammatically correct compositions. Also, the table shows that the average grades of the respondents in mathematics related subjects are 89.86%, 90.17% and 88.22% respectively. This means that respondents have a sufficient understanding of the basic mathematical concepts and are good at dealing with the data given and proving the accuracy of the assumptions presented. It can be gleaned from the table that the respondents' average grades in critical thinking related subjects are 90.97%, 91.90%, and 91.31% respectively. This means that the respondents were to develop logical reasoning and analytical thinking that may help them in dealing with the demands of the course.

Table 3. Average Grades and General Average of the Respondents

Average	Subjects
	Reading/Language Related Subjects
90.19%	Oral Communication in Context
90.54%	English for Academic and Professional Purposes
90.62%	Reading and Writing Skills
	Mathematics Related Subjects
89.86%	General Mathematics
90.17%	Statistics and Probability
88.22%	Business Mathematics
	Critical Thinking Related Subjects
90.97%	Research in Daily Life 1
91.90%	Research in Daily Life 2
91.31%	Introduction to the Philosophy of the Human Person
	Accounting Related Subjects
88.66%	Fundamentals of Accounting, Business and Management 1
89.02%	Fundamentals of Accounting, Business and Management 2
	General Average
91.24%	Grade 11
92.71%	Grade 12

The table also presents the average grades of the respondents in Fundamentals of ABM1 and ABM2, 88.66% and 89.02% respectively. The grades, as compared to the general education subjects, may indicate that the respondents may have experienced some difficulties in accounting topics since it was their first time dealing with these specialized subjects. This can also be due to the fact that the majority of the professors in Fundamentals of ABM are non-CPAs as presented in Table 2. The general averages of the respondents during senior high school are also presented, 91.24% for Grade 11 and 92.71% for Grade 12. Based on the Learner's Progress Report included in DepEd Order No. 8, s. 2015, grades ranging from 90 to 100 are said to be

“Outstanding,” while grades ranging from 85 to 89 are “Very Satisfactory.”

Table 4. Basic Accounting Midterm Examination Results as to the Average Raw Score and Weighted Average Percentage of the Respondents

Average Raw Score	Total Number of Questions	Question Type
24.55	35	Theoretical
33.43	65	Problem Solving
57.98	100	Total

Based on the table, it can be said that the respondents have a better understanding of the concepts in Basic Accounting but found it difficult to apply such in the problem-solving part of the examination. This means that accounting problems may still be confusing on the part of the respondents despite having a sufficient understanding of the core concepts.

It can be gleaned from the table that the average score of respondents is 57.98 which shows that they had a hard time dealing with the examination. Thus, there is a need for the respondents to even focus on understanding the concepts and its application but provide even more attention to problem solving. This means that most of the respondents failed to reach a passing grade of 75% in accordance with the department’s grading system.

Table 5. Frequency and Percentage Distribution of Respondents as to the Number of Accounting Related Professionals in the Family

Percentage	Frequency	Number of Accounting Related Professionals in the Family
45.30%	86	Zero (0)
35.80%	68	One (1)
13.70%	26	Two (2)
3.70%	7	Three (3)
1.10%	2	Four (4)
0.00%	0	Five (5)
0.50%	1	Six (6)
100.00%	190	Total

The table presents that majority of the respondents do not have any accounting related professionals in the family with a frequency of 86 and a percentage of 45.30 while 68 respondents, 35.80%, have one family member or relative that is an accounting related professional. This means that the respondents had been influenced by other factors in taking up accountancy. Such factors can be curiosity, peer pressure, and personal choices or interests.

### Performance in Basic Accounting Midterm Examinations

Table 6 presents the performance of the respondents in the basic accounting midterm examinations. This shows the performance of the respondents in the theoretical and problem-solving part of their midterm examinations. It presents that 52.63% of the respondents have a score ranging from 26 to 30 out of 35 questions. It can be concluded that the respondents have a high comprehension of accounting concepts and this can be due to the fact that they have already encountered such during their Senior High School.

Table 6. Frequency and Percentage Distribution of Respondents as to their Performance in the Midterm Examinations

Theoretical Questions (35 items)		
Percentage	Number of Respondents	Score
1.58%	3	11-15
10.53%	20	16-20
30.00%	57	21-25
52.63%	100	26-30
5.26%	10	31-35
Problem Solving Questions (65 items)		
Percentage	Number of Respondents	Score
4.21%	8	10-20
22.11%	42	21-30
46.84%	89	31-40
23.16%	44	41-50
3.68%	7	51 and above

Total Number of Questions/ Over All (100 items)		
Percentage	Number of Respondents	Score
3.16%	6	30-40
17.89%	34	41-50
32.11%	61	51-60
31.58%	60	61-70
14.74%	28	71-80
0.52%	1	81 and above

The table also shows that 46.84% of the respondents only got the scores of 31-40 out of 65 items which is way lower than the results taken from the theoretical questions. It can be said that the respondents have difficulties in applying the concepts in solving accounting problems. This is because the respondents are not used to dealing with problem solving questions with different levels of difficulty in a given span of time. Also, problem solving questions can have different ways of answering, such as the use of the working back technique or squeezing, which may be unfamiliar to the respondents since they were only in their first year.

### **Relationship between the Respondents' Academic Performance in Reading/Language and Arts, Mathematics and Critical Thinking and their Basic Accounting Performance**

Table 7 presents the implications of the respondents' academic performance and their Basic Accounting performance.

Table 7. Relationship between the Respondents' Academic and College Basic Accounting Performance

Significance	P- Value	Basic Performance	Accounting Subjects
Not Significant	0.1743	Theory/Concepts	English Related Subjects
Not Significant	0.0717	Problem Solving	
Significant	0.0454	Overall Performance	
Significant	0.0101	Theory/Concepts	Mathematics Related Subjects
Not Significant	0.0687	Problem Solving	
Significant	0.0164	Overall Performance	

Significant	0.0482	Theory/Concepts	Critical Thinking
Significant	0.0198	Problem Solving	Related Subjects
Significant	0.0076	Overall Performance	

Legend: P-Value < 0.05 – Significant, P-Value > 0.05 – Not Significant

The relationship of English related subjects to theoretical/concepts shows a p-value of 0.1743 while the relationship to problem solving shows a p-value of 0.0717. This means that their grades in the English subjects taken in the previous years do not have a significant effect on their performance in understanding the accounting concepts and answering problem solving questions. This may mean that analysis, rather than knowledge in the English language, is vital to correctly understand and answer the accounting problems. This also implies that the respondents' knowledge of the accounting terminologies is more important than their knowledge in general English when it comes to understanding accounting.

However, it has a significant effect in both, with a p-value of 0.0454 which means that general English skills are still necessary to fully understand the accounting vocabulary and accounting topics. Also, English is the primary medium used in teaching accounting subjects. Thus, knowledge of such can greatly help a student in dealing with the topics being discussed.

It can also be concluded from Table 7 that the respondents' grades in Mathematics have significantly affected the respondents' capability in answering questions regarding the accounting concepts, with a p-value of 0.0101. This is because having a mathematical background increases the respondents' cognitive ability that helps in the analysis of accounting concepts. Numbers and figures are also used to fully digest the substance of the concept through mathematical representations or numerical substitutions. Also, this shows that grades in mathematics related subjects have no significant effect on the respondents' performance in answering problem solving questions, with a p-value of 0.0687. This is because only basic operations are essential in dealing with accounting problems, and advanced mathematics skills are seldom used. Working knowledge of arithmetic and a small amount of basic algebra will allow a student to successfully complete any introductory accounting courses, which are described below. The reason for this is that although accounting information consists of numerical data,

the math tools used to record the numerical data are very simple, really just addition and subtraction.

On the other hand, in both concepts and problems, mathematical skills are significant. Respondents' knowledge in mathematics related subjects is still necessary for understanding the accounting topics because accounting includes numeric figures, either in the discussion of concepts or in practice. The result that mathematics related subjects have a significant effect on the respondents' accounting performance supported by the study conducted by Aidooh-Buameh et. al. (2013), entitled "The Effect of Entry Grades on Academic Performance of University Accounting Students: A Case of Undergraduates of Central University College" which revealed that pre-university Mathematics performance has an effect on the performance of students on Accounting Programs in the university. However, the results of the current study negate the findings of the previous study, which revealed that pre-university English has no effect on the performance in accounting subjects.

The table also reflects that the respondents' critical thinking skills have a significant effect on their understanding of accounting concepts. Such skills improve their ability to read, critic, and judge the concepts presented to them for analysis. Also, critical thinking subjects have a significant effect on accounting problems and even in both concepts and problems. This means that analysis, which is a skill learned in critical thinking subjects, plays a big part in understanding various accounting topics. This also means that analysis is the key factor to fully comprehend the accounting concepts and apply the same in dealing with accounting problems.

According to the Selection Theory developed by Jean-Baptiste Lamarck, all knowledge and knowledge growth are due to a process of cumulative blind variation and selection. In other words, knowledge and knowledge growth are achieved through an aggregate of conscious and unconscious historical activities and choices. This also states that previous subject knowledge is perceived to be important in understanding new concepts and necessary for future knowledge growth and performance. This supports the idea that the learning retained and skills developed in previous subjects related to English, Mathematics, and Critical Thinking have significantly affected the respondents' comprehension ability in accounting.

## Relationship between the Respondents' Academic Performance in Accounting Related Subjects and their Basic Accounting Performance

Table 8 presents the relationship of the respondents' academic performance in accounting related subjects and their basic accounting performance.

Table 8. Relationship between the Respondents' Academic Performance in Accounting Related Subjects and their Basic Accounting Performance

Significance	P- Value	Basic Accounting Performance	Subjects
Significant	0.0335	Theoretical/Concepts	Fundamentals of ABM1
Not Significant	0.2976	Problem Solving	
Not Significant	0.1063	Overall Performance	
Significant	0.0340	Theoretical/Concepts	Fundamentals of ABM2
Not Significant	0.2452	Problem Solving	
Not Significant	0.0869	Overall Performance	

Legend: P-Value < 0.05 – Significant, P-Value > 0.05 – Not Significant

The relationship of the grade in Fundamentals of ABM1 subject to theoretical/concepts show a p-value of 0.0335. This indicates that the respondents' understanding of the fundamentals of accounting has a significant effect on their analysis of the basic accounting concepts. This implies that the knowledge they acquired in this subject are mostly about theoretical or concepts with analysis of the computation of balances. The respondents also learned about the accounting process, which is the foundation of every accounting student.

Since the respondents' Fundamental of ABM1 subject deals mostly with theories and simple balances of accounts, it has no significant effect on their problem solving, having the p-value of 0.2976. Another interpretation is that the respondents are still adjusting to the newly acquired knowledge regarding accounting which is more complex and comprehensive.

The table also shows that both theoretical and problem solving are not affected by the grades in Fundamentals of ABM1, having a p-value of 0.1063. Even though it has a significant effect on the theoretical part, it does not

imply a great significant effect if combined with problem solving. The reason is that this subject focused mostly on the introduction of basic accounting, where the topics mainly discussed were accounting definitions and simple account balances.

The table reveals that the respondents' performance in the Fundamentals of AMB2 has a significant effect on the theoretical/conceptual part, with a p-value of 0.0340. This is mainly because the topics discussed in this subject are centered in theories with simple application of such in working with different balances and in completing a worksheet.

However, Fundamentals of ABM2 does not have a significant effect in problem solving and in combination of theoretical and problem solving with a p-value of 0.2452 and 0.0869 respectively. In this subject, the respondents are only assigned to do clerical tasks in the worksheets in combination with simple journal entries. Thus, only a little problem solving applies.

According to Filho, et.al (2012), accounting theory is the framework for sustaining accounting practices. Thus, a theory is essential for the creation and development of knowledge and accounting practices that help students to understand the "why" of doing the subject and not only the solving part. This is the reason why Fundamentals of ABM1 and ABM2 have a significant effect on the conceptual part of the accounting competence. The demonstration of accounting concepts in the initial stage of both subjects greatly benefited the students.

### **Demographic Factors Affecting the Respondents' Basic Accounting Performance**

Table 9 presents the relationship of demographic factors to the basic accounting performance of the respondents.

Table 9. Relationship of the Demographic Factors to the Basic Accounting Performance of the Respondents

<b>Significance</b>	<b>P- Value</b>	<b>Demographic Profile</b>
Not Significant	0.0574	Gender
Not Significant	0.0924	Age
Not Significant	0.7382	Type of School Graduated
Not Significant	0.6594	Track Taken in Senior High School
Significant	0.0109	Professor in ABM1

Significant	0.0058	Professor in ABM2
Significant	0.0006	Academic Distinction
Significant	0.0275	General Average in Grade 11
Significant	0.0113	General Average in Grade 12
Not Significant	0.6326	Number of Accounting Related Professionals in the Family

Legend: P-Value < 0.05 – Significant, P-Value > 0.05 – Not Significant

The table presented below shows that gender, age, type of school graduated, track taken in senior highschool, and the number of accounting related professionals in the family does not significantly affect the basic accounting performance of the respondents.

On the other hand, professors in ABM1 and ABM2 have significant effects on the respondents' basic accounting performance. This is because these subjects serve as their foundation when they deal with higher accounting. Therefore, students with professors who were able to input a strong foundation to them during their senior high school are those students who have the capability to deal with and better understand higher accounting subjects in college. This is supported by the results of the study entitled "Teacher and Teaching Effects on Students' Attitudes and Behaviors" conducted by Blazar, et.al (2017). The study found out that teachers have a significant effect on the student's academic performance. There are different factors that affect the academic performance of students, such as their ways of teaching as well as their background characteristics. It was also concluded that teachers and the student's performance have a significant relationship.

The respondents' general average in Grades 11 and 12 and Academic Distinction have a significant relationship to the basic accounting performance of the respondents. This is because students who received such awards and high grades are perceived to be students who will also do well once they encountered higher accounting during college.

### **Guidelines and Activities to Improve the Basic Accounting Performance of First Year BS Accountancy Students of University of Batangas**

It cannot be denied that accountancy is one of the most difficult degrees in college. Thus, it is necessary that students taking up this course are not

only mentally but also emotionally and physically prepared. The first year of higher education is considered particularly crucial, as students often decide within this period to leave the institution, prior to degree completion (Mah et.al 2018).

The researchers came up with a set of guidelines that will help improve the basic accounting performance of first year BS Accountancy students of the University of Batangas. These guidelines and activities are divided into two parts:

1. *Admission Policies*
  - a. Consideration of grades in Senior High School
  - b. Consideration of Academic Distinction
  - c. Introduction of Grading and Retention Policies – prior to enrollment
  - d. Assessment of Basic Accounting Knowledge
  
2. *Student Intervention Activities*
  - a. Project PASS
  - b. Enrichment Classes
  - c. Study Hub

### **I. Admission Policies**

Admission of students is the first step to ensure that students entering the BS Accountancy Program possess the qualities necessary to finish the degree and subsequently pass the board examinations. Thus, standards should be set in order to maintain the high performance of the students under this program by filtering the incoming students. The following can be considered in the admission of students:

a. **Consideration of Grades in Senior High School.** Due to the addition of two more years in high school, students are now more prepared going into college. They have already taken numerous general education subjects and some specialized subjects under their chosen tracks which serve as a foundation for higher accounting courses. The learning from these subjects can greatly affect how a student will perform both in class discussion and written examinations. Thus, grades in senior high school must be considered particularly those that are English, Mathematics and Critical Thinking related.

b. **Consideration of Academic Distinction.** Students who received academic distinction are said to be more competitive, focused, goal oriented,

more responsible, and have better time management. These are only some of the characteristics that any accountancy student must also possess. Thus, having an academic distinction should be one of the primary considerations in admitting a student in the Accountancy Program.

c. Introduction of Grading and Retention Policies - prior to enrollment. Being informed regarding the outstanding program policies can be a deciding factor on whether a student will pursue to enroll in the Accountancy Program or not. Also, this will allow the students to have a realistic mindset of what accountancy is and its academic environment.

d. Assessment of Basic Accounting Knowledge. It is also necessary that the students' knowledge in their specialized subjects in senior high school should be assessed to determine their strengths and weaknesses in these particular subjects. Some may be proficient in general education but not in specialized subjects or the other way around.

## **II. Student Intervention Activities**

Unequal balances will be the end of accountancy students. They do not only need to balance their worksheets, but they also need to learn how to balance their time. Students experience academic challenges, and putting an intervention plan will help get them back on the right track. These intervention plans are composed of activities that will help them in dealing with the topics they find difficult in order to fully understand accounting.

1. Project PASS (Peer Accounting Support System). Accountancy students cannot deny the fact that there are times when they feel lost when they deal with certain topics. During those times, they must think of ways on how they will be able to keep up with the class discussions. But through Project PASS, the students do not have to study such confusing topics by themselves. This allows them to ask for tutorial sessions from other students who are knowledgeable on those topics, preferably those in the higher years. This can be in the form of group discussion or a one-on-one session where the tutors can share techniques on how to answer accounting problems efficiently. Project PASS will not only improve the students' academic performance but will also encourage them to continue learning and sharing their learning as well to others.

2. Enrichment Classes. Accounting does not only involve debits and credits, in fact, this is a broad area that is composed of a wide variety of topics to the point that a semester is not enough to fully tackle all the discussions in one accounting subject. Conducting enrichment classes is the

best opportunity to discuss the topics that are left behind. Professionals who are considered experts in that certain topic will be invited for these classes. Also, this will allow the students to send their requested topics for second-time discussions. These enrichment classes offer students additional learning that will help them to overcome their struggles in accounting.

3. Study Hub. Getting a passing grade in the accounting subjects' examinations is really a challenge for all accountancy students. Support that helps the students to deal with their examinations with confidence will definitely contribute to their success. And, having a good place to study that contains the necessary studying resources is a big help for all. Having a study hub for accountancy students offers a lot of benefits to them. This study hub will provide them accounting books as well as review materials such as handouts, review books and problem sets, which they can freely use here. This also gives them the opportunity to ask for help from the other accountancy students.

## CONCLUSIONS

Based on the findings of the study, the following conclusions were drawn:

1. Respondents are proficient enough in terms of oral communication, are capable of expressing and presenting ideas and construction of grammatically correct compositions. The respondents also have sufficient understanding of the basic mathematical concepts, are good at dealing with the data given, and proving the accuracy of the assumptions presented. Respondents are said to develop logical reasoning and analytical thinking that helped them in dealing with the demands of the course.
2. Having a high percentage of correct answers in theoretical question concludes that respondents have a high comprehension of accounting concepts which can be an effect of encountering such during their Senior High School. A low percentage from problem solving questions concludes that respondents are not used to dealing with problem solving questions with different levels of difficulty in a given span of time and are still unfamiliar with methods or techniques in answering such.
3. Most students possess a higher knowledge of English, Mathematics, and Critical thinking that paved the way for them to have grades which

are necessary to fully understand basic accounting, further analyze problems which includes numeric figures, either in the discussion of concepts or in practice, and fully comprehend the accounting concepts with application in solving accounting problems.

4. A great number of respondents have only basic accounting knowledge, which centers on concepts or theories that made it possible for them to have a hard time solving problems. It is also indicated that students merely understand the accounting process and are still starting to gain knowledge about higher accounting.
5. There are other demographic factors having a significant effect on the students' basic accounting performance. Such are:
  - a. Professors of ABM1 and ABM2 who were capable of making students understand accounting knowledge are said to have good ways of teaching that made students competent for higher accounting.
  - b. Academic Distinctions that helped senior high school students attained recognition indicates that students will perform well once they reached higher accounting in college.
  - c. Students that have high general average grades in Grade 11 and 12 are said to have the capability of doing well in college and even improve in their chosen field, accounting.
  - d. The proposed guideline was to improve the performance of First Year BSA students of UB. This would aid them to equipping the students with in-depth knowledge of basic accounting and higher accounting. All these activities have the purpose of having well-molded BSA students who are prepared to face the challenges of the course and the future work they intend to have.

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