

SELF-DIRECTED ENHANCING PACKAGE IN BASIC ACCOUNTING FOR NON-ACCOUNTANTS

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ABSTRACT

This study was conducted to assess the performance of the Non-Accountants students in State Universities and Colleges in Samar, with the end view of formulating a proposal for Self-Directed Enhancing Package in Basic Accounting for Non-Accountants.

The study utilized the descriptive-evaluative method of research. A set of questionnaires was distributed to the respective respondents. The data were analyzed using frequency and percentage distribution, mean, standard deviation and mean percentage scores (MPS). Taking all the different variables, it came out that students find difficulty in basic accounting; lacks of reference books in the library and the classroom lacks wide adjustable blackboards for accounting; and the available reference books in the library are generally outdated. Thus, a self-directed enhancing package in basic accounting was proposed based on the findings.

KEYWORDS: Self-Directed, Accounting, Non-Accountant, Competency, Academic Performance

INTRODUCTION

Background of the Study

Accounting plays an important role in obtaining a higher standard of living because it helps to identify efficient and inefficient users of resources. It is a significant and growing discipline at tertiary level and has become a part of our day-to-day life. It is an essential part of our education because without such education, we cannot calculate our income, our savings, and our financial strength. In general, every person in this world needs accounting education for maintaining his personal record.

Looking through the business curriculum, accounting education is considered as one of the major subjects. Moreover, Commission on Higher Education (CHED) has been supporting the thrust of the education sectors. CHED Memorandum Order (CMO) No. 22 for Bachelor of Science in Office Administration (BSOA) programs. Thus, institution of higher education stressed the importance of accounting education in non-business courses. As a result, the Institute initiated revisions of its various curricular programs. This move was primarily geared towards providing students with extensive and optimum learning opportunities.

However, Mauldin, Crain, and Mounce (n.d.), stated that attracting students to academic programs in accounting has become more and more difficult. One way to attract students to accounting is to place more emphasis on recruitment. Because all business majors take accounting principles, this would seem to be the appropriate place to focus recruitment efforts.

Furthermore, in Northwest Samar State University (NwSSU), Calbayog City, Registrar's records show that students enrolled in Basic Accounting experienced difficulty in this subject. For SY 2009-2010, out of 383 students enrolled in Accounting 1, 206 students were encountered difficulty.

With the above tenets, this study was conceptualized in order to respond to the need of designing a self-directed enhancing package in Basic Accounting for non-accountants that will help the students of State Universities and Colleges (SUCs) in Samar to pass in Basic Accounting.

This study aimed to develop a Self-Directed Enhancing Package in Basic Accounting for Non-Accountants. Specifically, this study sought to answer the following questions: (1) What is the academic performance in Basic Accounting students of SUCs in Samar? (2) To what extent are the following competencies in Basic Accounting developed among SUCs students in Samar: Accounting- an overview; analysis of transactions and rules of debit and credit; journalizing transactions; posting to the ledger and trial balance preparation; preparing of financial statements of a merchandising concern: 3. What instructional materials were utilized by instructors in teaching Basic Accounting?(4) To what extent are the teaching strategies employed by instructors teaching Basic Accounting: active learning strategy; hands on conceptual strategy; frequent or unannounced quizzes; cooperative learning; individual homework/assignment practice; library research; study aids and mnemonics; reinforcing effort and providing recognition?(5)What are the problems met by the instructors teaching Basic Accounting?(5)What Self-directed Enhancing Package in Basic Accounting for Non-accountants may be developed based on the findings of the study?

METHODOLOGY

The investigation was conducted using descriptive-evaluative method of research. The study made use of evaluation checklist for accounting instructors and questionnaire for students covered by the competency exam/test. This test, which served as the main instrument of the study, was again subjected for dry-run to sets of student-respondents. The results of the dry-run served as data in establishing validity and reliability of the instrument.

RESULTS

Academic Performance in Basic Accounting of Students of SUCs in Samar by Program

The academic performance in Basic Accounting of students of SUCs in Samar by program was determined using mean and standard deviation. This is presented in Table 2.

Table 1: Mean Grades in Basic Accounting of Students of SUCs in Samar by Program

Program	N	Mean	S.D.	Interpretation
BSBA	151	83.0	3.8	Average
BSHRM	49	79.6	2.9	Average
BSHRRM	88	80.7	3.7	Average
BSIT	28	79.8	3.3	Average
BSOAD	80	80.7	5.0	Average
BSTM	45	79.7	2.5	Average
All Students	441	81.2	4.0	Average

It can be gleaned from Table 2 that BSBA have an actual mean of 83.0 with standard deviation of 3.8. BSHRM have an actual mean of 79.6 with standard deviation of 2.9. BSHRRM have a mean grade of 80.7 with standard deviation of 3.7. BSIT students have a mean grade of 79.8 with standard deviation of 3.3. The BSOAD students have a mean grade of 80.7 with standard deviation of 5.0. And the BSTM students have 79.7 with standard deviation of 2.5. The mean grade

of all the students is 81.2 with standard deviation of 4.0 which was interpreted as average and this seems consistent across the difference courses. We can deduce that all of the student-respondents were capable of learning the Basic Accounting.

Accounting Competency Examination of Students of SUCs in Samar by Program

The extent of competencies in Basic Accounting developed among SUCs' students in Samar was determined using the mean percentage score (MPS). These are presented in Table 3 and Table 4.

As shown in the table, except for the BSHRM students which posted the lowest mean score of 13.6 with an equivalent MPS of 27.3, the rest posted mean scores that are close to 50% of the total number of items in the test. This means that the students are able to answer one (1) for every two (2) questions in the test.

Table 2: Mean Percentage Scores (MPS) In Accounting Competency Examination of Students of SUCs in Samar by Program

Program	N	Mean Score	S.D.	MPS
BSBA	151	28.9	7.4	57.8
BSHRM	49	13.6	3.6	27.2
BSHRRM	88	25.1	5.7	50.2
BSIT	28	24.2	2.7	48.4
BSOAD	80	23.2	3.9	46.4
BSTM	45	24.8	5.9	49.6
All Students	441	23.3	6.7	46.6

Thus, if the mean is 28.9 (BSBA), the corresponding MPS is 28.9 over 50 multiplied by 100 is equal to 57.8 percent. This means that the BSBA students were able to answer roughly only one for every two questions posed. The results imply that students find difficulty in Basic Accounting. This recent finding supports the findings of Castillo (2000) and Regatcho (2000).

Table 3: Percent of Students Who Got the Item Correct

Item #	N	Item #	N
1	57%	26	50%
2	41%	27	49%
3	42%	28	80%
4	83%	29	37%
5	44%	30	30%
6	42%	31	34%
7	49%	32	45%
8	84%	33	41%
9	44%	34	41%
10	37%	35	40%
11	34%	36	39%
12	48%	37	46%
13	38%	38	45%
14	46%	39	36%
15	34%	40	38%
16	45%	41	45%
17	34%	42	42%
18	49%	43	31%
19	54%	44	35%
20	46%	45	47%
21	82%	46	49%
22	81%	47	41%
23	41%	48	58%

24	45%		49	40%
25	41%		50	47%

Table 4 depicts the percentage of the students who got the item correct. The Items where at least 75% of all students got the item right: #4, #8, #21, #22, #28. All other items less than 75% of the students got them right. This means that the students are weak at journalizing transactions, posting transactions, preparing trial balance, and preparing financial statement.

Extent of Teaching Strategies Employed by Instructors Teaching Basic Accounting

The extent of teaching strategies employed by instructors teaching Basic Accounting is summarized in Table 5. It is noted that there were 10 instructional materials used in teaching basic accounting.

Table 4: Instructional Materials Utilized by Teachers in Teaching Basic Accounting

Instructional Materials	Mean	Interpretation
1. Books/References	4.8	Always
2. Handouts	4.3	Often
3. Charts/Modules	3.8	Often
4. Calculator	4.5	Always
5. Projector	3.8	Often
6. Computer/Laptop	4.2	Often
7. Two-Columns Balance Sheet	4.6	Always
8. Three-Columns Balance Sheet	3.8	Often
9. Ledger	4.5	Always
10. Worksheet	4.5	Always

The table shows that all the identified instructional materials are utilized by the teachers either often or always. This indicates that the use of instructional materials of the teachers has nothing to do with the performance of the students in the exam. This recent finding is contrary to the findings of Ijje et al. (2014), and Abimbade (2004), who found out that the utilization of improvised instructional materials in mathematics classroom enhance the development of learners cognitive effective and psychomotor domains.

Teaching Strategy in Teaching Basic Accounting

To determine the extent of using teaching strategies in Basic Accounting, mean extent of use was employed.

Table 6 revealed that based on the means all strategies are used from often to always, yet performance of the students in the exam is very poor almost in all items/topics. This indicates that the teaching strategy used by the teacher has nothing to do with the performance of the students. This recent findings does not support the findings of Salandan (2002) which emphasized that- the important concerns for both teachers and students are varied teaching strategies which would make the lessons more meaningful and enjoyable for the students for them to gain more knowledge, concepts, ideas and skills at the same time appreciate and demonstrate commendable values needed in present day complex society.

Table 5: Extent of Using a Teaching Strategy in Teaching Basic Accounting

Teaching Strategy	Mean	Interpretation
1. Lecture and discussion/Active Learning	4.8	Always
2. Hand on conceptual strategy/Problem Solving	4.7	Always
3. Quizzes/Written and Oral Examination	4.5	Always
4. Cooperative Learning	4.4	Often
5. Individual homework/assignment	4.5	Always

6. Library Research	3.8	Often
7. Study aids and mnemonics	4.1	Often
8. Reinforcing effort and providing recognition	4.2	Often

Problems Met by the Instructors Teaching Basic Accounting

Table 6: Problems Met in Teaching Basic Accounting

Problems Met	f	Percent	Rank
1. Lack of reference books in the library	11	85%	1.5
2. The available reference books in the library are generally outdated or obsolete	10	77%	4
3. Lack of instructional facilities such as LCD projector and laptop.	9	69%	7
4. No audio and visual aids provided by the school for the subject	10	77%	4
5. The classroom is crowded due to many students in one class	10	77%	4
6. The classroom condition is generally not conducive to learning.	7	54%	10
7. The classrooms lack wide tables for accounting use.	9	69%	7
8. The classroom has poor ventilation	9	69%	7
9. The classroom lacks wide, adjustable blackboards for accounting use.	11	85%	1.5
10. The classroom is located in a noisy area.	5	38%	12.5
11. No permanent assigned room after classes has started.	3	23%	14.5
12. Most of the students cannot determine what mathematical operations will be used in computing numbers and balancing accounts.	7	54%	10
13. Most of the students do not know how to prepare the Financial Statement	7	54%	10
14. Students cannot determine net income, capital, etc. asked for in a given period.	5	38%	12.5
15. Poor scheduling.	3	23%	14.5

The data presented in Table 7 presents the problems encountered or met by the instructors teaching Basic Accounting. As seen in the table, the problems are ranked according to the response made by the instructor-respondents.

From the table, lack of reference books in the library and the classroom lacks wide, adjustable blackboards for accounting use were ranked 1.5 or garnered first in the order. The available reference books in the library are generally outdated or obsolete; no audio and visual aids provided by the school for the subject; and the classroom is crowded due to many students in one class garnered equal ranked of 4 or second in the order. Lack of instructional facilities such as LCD, projector and laptop; the classroom lack wide tables for accounting use; and the classroom has poor ventilation garnered equal ranked of 7 or third in the order. On the other hand, the classroom condition is generally not conducive to learning; most of the students cannot determine what mathematical operations will be used in computing numbers and balancing account; and most of the students do not know how to prepare the Financial Statement garnered equal ranked of 10 or fourth in the order. The classroom located in a noisy area; students cannot determine net income, capital, etc. asked for in a given period garnered equal rank of 12.5 or fifth in the order. And no permanent assigned room after classes has started as well as poor scheduling garnered equal ranked of 14.5 or sixth in the order.

Looking through the problems ranked by the instructor-respondents it implied that up-to-date books or materials and beneficial learning environment have an impact in the teaching-learning process.

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