

The Accounting Teachers of Batangas: Their Profiles, Competencies and Problems

Discipline: Business

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ABSTRACT :

The study focused on the assessment of the competency level among accounting teachers who are also a practicing public accountant in Batangas. Participants included 20 accounting teachers and 209 students coming from different high performing Universities with Accountancy program in Batangas City and Lipa City. The study made use of descriptive - correlational analysis.

The study revealed that accounting teachers are qualified to handle subjects in the tertiary level. At their prime age, they are efficient in the use of instructional skills and management skills. They also possessed the human and technical skills necessary to be competent teachers and ensure competitive products (students). This result intensified Accounting teacher's role in the academe not only as CPA practitioners on their field but also in educational institution. However, their problem identified in this study focused on student's behavior and attitude on their studies. It is recommended in this study that since the good performance rating of accountancy students in board examination results in Batangas is a by-product of their teachers and the university management; still there must be a strict policy in recruiting teachers to handle accountancy subjects. In order to address issue on non-exposure of teachers to education, that school management may encourage accountancy teachers to masters level and or enrolled in education units. A more intense study maybe done in other areas not covered by this research.

KEYWORDS: accounting teachers, profiles, competency

INTRODUCTION

Teachers of the future are expected to develop their competencies in delivering up-to-date knowledge to sustain their duties and functions as knowledge providers in a constantly

changing and increasingly competitive work environment. The local and international labor markets have increased their employment requirements that demand updating of curriculum content and use of instructional modalities vis-à-vis labor requirements. Hence, higher education institutions are called upon to shift their gears and generate more powerful instructional methodologies to match with the labor demands of the time. Indeed, there is the urgent need for the teachers to keep abreast with the future demands for relevance and functionality.

The present corps of teachers need to meet the challenge of change of the future as they are the ones who meet needs of students inside and outside the walls of the classrooms. They are the facilitators of learning which no one else can execute better than they do. Indeed, the present corps of teachers will be the teachers of the future. What they give the students today are likely the stock of knowledge that they, the students, will harness in the labor market.

Present day students are exposed to a number learning of approaches and models. Sometimes they would show better knowledge of certain operations than the teachers themselves. All these call for drastic or even radical change to function effectively in the learning environment.

Aside from being constantly in touch with new developments in the field the teacher has to adjust to new ideas and innovative teaching approaches to be able to discuss current discoveries taking place around the world. Thus, the learning environment in the future may not demand much in terms of repeating facts and figures as they are all available for anyone to study. Rather, the teacher's role will be to help students analyze given concepts and learn from the experiences of the teachers and practitioners. There is no need not compete with students in terms of information, facts and figures. The teacher should also learn from the students.

While encouraging the student to seek out knowledge and learn from a variety of sources, the teacher has to maintain interest in other academic programs and keep abreast with changes taking place in the school system. This should hold true among accounting teachers whose academic orientation was delimited to facts and figures treated in the financial statement.

Accounting teachers hold a baccalaureate degree in accountancy and not a baccalaureate degree in education. They get into the teaching profession, not by design but by circumstance. CPA's usually carve their career path towards working in business and the industry, rather than in the academe. After all, teaching does not offer higher pay than employment in the corporate world. However, the Commission on Higher Education (CHED) mandates that accounting and accounting related subjects must be taught by Certified Public Accountants (CMO #27 Series of 2001). Consequently, schools of accountancy have to serve some CPA's pay them as much as they could offered and thus comply with CHED requirements and in accord with the provision of the Republic Act 9298 or the Accountancy Act of 2004.

Practically, majority of Accountancy graduates aspire to take the Certified Public Accountants' licensure examination, and this magnifies the need for accounting teachers to be educationally and professionally qualified to teach accounting subjects. This is not with standing CHED's requirement that the accounting teacher must possess a post-graduate degree, such as Master in Business Administration or Master of Science in Accountancy.

Through years of teaching accounting, the accounting teacher is expected to acquire expertise in the science and art of teaching accountancy. But such expectation is fraught with the variability of the accounting subjects taught and the level of proficiency with developments in the field of accounting.

An assessment of the accounting teacher's level of competence may be done periodically not only by his students but also by his peers and administrator. This is a gauge of the extent of volatility of the accounting teacher's performance from one school term to another. The accounting teacher who maintains his competence seems to guarantee his tenure in the academe.

An accounting teacher's teaching styles vary and the difference may be attributed to the number of years of teaching experience, the accounting subjects taught, and the extent of trainings assimilated.

The quality of instructional materials has a profound effect upon the learning processes of accountancy students. No matter how good the teacher is, the lack of up-to-date materials may affect the teachers' objectives in teaching accounting. A determinant that strongly influences the manner by which the accounting teacher would exactly perform in class is the kind of students he would be handling. The accounting teacher is usually hampered in teaching accounting subjects when students do not have the interest to learn or lack the required mental ability to learn the subject.

The accounting teachers form part of the accountancy school's quality assurance system in maintaining a satisfactory pass-rate that its graduates must meet in CPA licensure examination. A less-than –five-percent pass-rate, as determined by the Board of Accountancy and the Commission on Higher Education, is already a danger signal for an accountancy school to begin sharpening its accountancy program. Worst, four-zero-rate might bring the program to an embarrassing closure. Thus, accounting teachers must monitor the performance of their students as every school of accountancy imposes a student-retention policy to maintain the accountancy program. Usually the school prescribes a minimum grade a student has to reach in accounting subjects and even in taxation and business law. In addition, a student must hurdle a qualification examination that validates his level of mental fitness in accounting. (Board of Accountancy Updates: 2001)

Air-conditioned classrooms and well equipped library are come-ons to the accountancy students. But it was observed that students seldom go to the library and engage in further research in spite of generous spaces of time in their class schedules. They seem to confine themselves to classroom-instruction and the instructional materials in their profession without the initiative of enriching their academic experiences through library work.

Amidst the maze of problems that confront accountancy education, the teacher remains at the focal point. After all, it is a common expression that what the teacher is, so are the students. This expression appears to find support in the observation in schools of accountancy in Batangas City and Lipa City where the accounting teachers had been well selected and chosen from a number of applicants. As it is now, schools of accountancy in these two places are competing neck to neck to remain in the list of performing schools in the CPA licensure examination. And the general consensus is that they remain steadfast in their position as performing schools because of the competencies of their respective accounting teachers.

But who are the accounting teachers who are perceived to be the producers of prospective CPAs among the students? Are they that competent that they have not met any problems in teaching professional subjects? Or are they all full time teachers that they have all the time to concentrate their attention on their students? All these and many more are questions which need empirical data to yield more concrete answers. And these are questions that can find answers only through research. Thus, this study is pursued to seek answer to questions relative to accounting teachers of schools of accountancy of Batangas City and Lipa City.

STATEMENT OF THE PROBLEM

The study is an attempt at describing the profile, competencies and problems of accounting teachers during the First Semester, Academic Year 2005-2006.

Specifically, the study seeks answers to the following questions:

1. What is profile of accounting teachers in Batangas with respect to:
 - 1.1 personal characteristics such as age, gender, marital status and socio-economic status; and
 - 1.2 professional orientation in terms of educational attainment, number of years of teaching accounting subjects, teaching load, accounting subjects taught, professional development
2. How do the administrators, students and teachers themselves assess the competence of accounting teachers?
3. Are there significant differences in the responses among three groups of respondents?
4. What problems do accounting teachers meet in teaching accounting?
5. What are the prospects of accountancy education as a profession as perceived by accounting teachers?

SCOPE AND DELIMITATION OF THE STUDY

The study revolves around the status of teachers of accounting in performing schools of accountancy in Batangas with respect to their personal and professional profile, competencies and problems in teaching accounting subjects. These schools were chosen according to the performance of their graduates in licensure examination for Certified Public Accountants. Thus, the four performing schools of accountancy constituted the universe of the study.

The personal profile variables of the subjects included age, gender, marital status, and perceived socio-economic status, while professional orientation variable included highest educational attainment, number of years in teaching accounting, number of hours devoted to teaching accounting subjects, and professional development.

The research participants of the study were the administrators and the deans of accountancy, the faculty, and the third and fourth year accounting students. They were asked to assess the teachers' competencies in terms of instructional skills, management skills, human

skills, technical skills, conceptual skills, and personal and social traits. The assessments of the three groups were compared to determine significant differences in the six areas of concern.

Another aspect of the study was the analysis of problems met in teaching accounting. This aspect includes problems on the selection and use of instructional materials such as availability of textbooks for accounting subjects, blackboard for accounting subjects and availability of practice sets and/or workbooks; student attitude toward accounting studies, school policy-related problems, and teaching-related problems. These problems were identified by the accounting teachers only.

The study also attempted to determine the prospects of accounting education in Batangas based on the performance trends and its implication to accountancy education at Lyceum of Batangas. This aspect of the study with reference to Lyceum of Batangas expected to project the future of school of accountancy as interred from the data collect.

This study did not include those schools of accountancy that did not perform well in licensure examination for CPA. Their failure to perform well in licensure examination disqualified them from being considered as respondent schools of the study.

No other areas outside those identified in the aforementioned aspects of the study were considered as part of this research work.

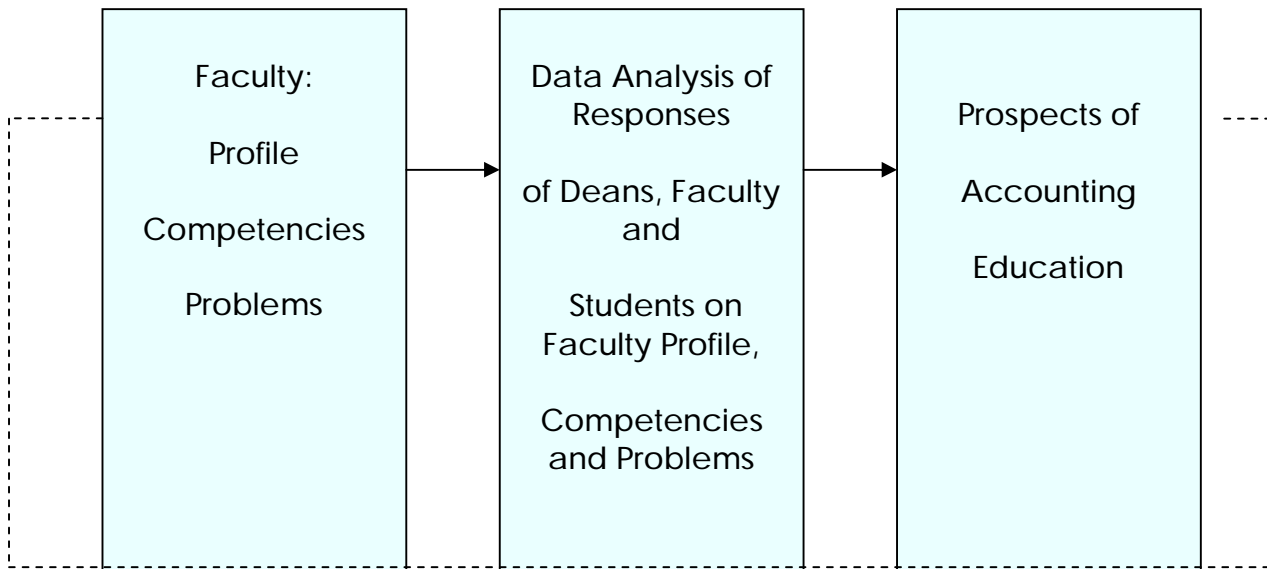
Finally, the study was delimited to the analysis and interpretation of data gathered from the responses of the research participants.

CONCEPTUAL FRAMEWORK

The present corps of faculty of the schools of accountancy possesses certain competencies or skills such as instructional, management, technical human, conceptual, and personal and social traits. These six types of skills were identified as the more important indicators of teaching competencies as they encompass other traits that are technical in nature.

Moreover, the study also considered the problems that the accounting teachers measured in terms of pressures they give the teachers. These problems were discussed according to the experiences of the accounting teachers themselves. The study assumes that students of accounting learn more from competent teachers. In other words, the quality of performance of students highly depends on the competence of the accounting teachers themselves.

The direction of the study is presented in the research paradigm using the **I P O** systems model where **I** is the input, **P** is the process system, and **O** is the output. The input variables include the profile of the accounting teachers, their competencies, and the problems they have met as accounting teachers. The assessment of the three groups of research participants was processed through statistical treatment of data using the frequency and weighted mean, ranking, weighted mean, ranking of the means, and the analysis of variance to compare the assessments of the three groups of respondents. Out of the transformation process evolved the output of the study which, in this case, presents the prospect of Lyceum of Batangas in accountancy with reference to its performance in board examination.



RESEARCH DESIGN

The study made use of the descriptive method of research. The use of the descriptive method lies on the fact that the study is essentially a status trend which seeks to describe the accounting teachers of Batangas in terms of their profile, competencies and problems met in teaching accounting subjects during the First Semester, Academic Year 2005-2006. The study was conducted in four (4) higher education institution in Batangas City and Lipa City as they had been declared as the better performing schools of business in the province as far as accountancy is concerned.

RESPONDENTS OF THE STUDY

The respondents of the study were the accounting teachers, administrators and students of schools of accountancy in Batangas. These schools are Batangas State University, De La Salle Lipa, University of Batangas and Lyceum of Batangas. They were declared as high performers in accountancy by the agencies concerned.

The study was focused on accounting teachers who were also practicing accountants. The teachers' performance level was evaluated not only by administrators and academic deans as a group, by the accounting teachers themselves, as well as by third and fourth year students as they were already capable to appraise their teachers' performance.

No random sampling was used in determining the population of respondents as the two groups were small to warrant the use of sampling technique.

The distribution of respondents is presented in Table 1.

Table 1

Distribution of Research Participants

Research Participants	Number	Percent
Administrators/deans	4	1.67
Accounting teachers	26	10.88
Students	209	87.45
Total	239	100.00

DATA GATHERING AND INSTRUMENT

The study used three sets of questionnaires: one set for the subject teachers, the other set for administrators and the last set for the accountancy students. The items in the questionnaire did not vary much in content since they were on the competencies and problems of accounting teachers. Part I, on the profile; Part II on the competencies and Part III, on the Problems of the Accounting Teachers all on 5-point Likert-type scale – as perceived by the three rater groups.

This study adopted the Lyceum instrument in evaluating teachers' competencies with modification. Said instrument constitutes eight items for instructional skills which the researchers believed that such were not sufficient. Five items were added to expand the scope of instructional skills. Thus, the modified research instrument in terms of instructional skills was deemed encompassing as far teaching skills are concerned.

Likewise, research instrument of this study does not make use of compliance with school policies and regulations and attendance and punctuality which are parts of the Lyceum instruments. Those were excluded as they are not part of teaching competencies.

It is also in order to emphasize that the Lyceum instrument that that evaluates teaching competencies does not include teaching and conceptual skills, These two sets of skills were given prominence in the survey instrument that the researchers prepared for this particular study. Hence, the instrument used in this study is basically a modification of the Lyceum instrument as it was expanded and enriched.

DATA GATHERING AND PROCEDURE

The copies of the survey instruments were distributed to the three groups of respondents in four higher education institutions in Batangas. These schools of accountancy were listed in the list of performing schools of accountancy.

A permit to conduct the study was secured from the research center of Lyceum. It was presented to the deans of the colleges and universities involved in the study for their consent. Interviews and observations were also used to substantiate the responses of the respondents. The analysis and interpretation of data were done against the statement of the problem.

The data analysis was enriched by comparing the responses of the three groups of respondents.

RESULTS AND DICUSSION

This part presents the analysis and interpretation of information and data gathered from the responses of research participants.

1. Profile of Accounting Teachers

The meat and substance of accountancy education lie on the hands of the accounting teachers. They are the ones who have the patience to make the students learn the rudiments of accountancy. Thus, in this study, the profile of accounting teachers is described in terms of their personal characteristics which include age, gender, marital status, and socio-economic status, and in terms of the professional characteristics such as highest educational attainment, number of years teaching accounting, teaching hours per week, and seminars attended. All the 20 accounting teachers involved in the study were employed in four schools of accountancy in Batangas City and Lipa City. These four schools are the only ones that were allowed to operate the accountancy program per order of the Commission on Higher Education (CHED) that regulates the operations of higher education institution and the Professional Regulation Commission (PRC) that administers the board examinations for certified public accountants.

Personal characteristics. Table 2 presents he data on personal characteristics of the 20 teachers of accounting..

It is shown in the table that of the 20 accounting teachers, nine or 45 percent were in the age range of 21 to 30 which is the youngest in the four ranges. They were followed by a group of six or 30 percent teachers who were in the age range of 31 to 40. Three or 15 percent belonged to age range of 41 to 50, with two or 10 percent whose age range was above 50.

Table 2

Frequency and Percentage Distribution of Personal Characteristics of Accounting Teachers

(N=20)

Personal Characteristics	N	%
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Age		
21 – 30	9	45
31 - 40	6	30
41 – 50	3	15
Above 50	2	10
Gender		
Male	8	40
Female	12	60
Marital Status		
Single	9	45
Married	10	50
Widower	1	5
Socio Economic Status		
Above Average	1	5
Average	12	60
Middle Class	7	35

It is evident that the accounting teachers involved in the study were in their prime as they constituted more than 75 percent in the age level of 21 to 40.. The rest of the 25 percent were above 40 years of age which is not too old to teach in college.

It is also shown in the table that 60 percent of the 20 accounting teachers were female as indicated by the frequency count of 12 or 60 percent of the group. A smaller group of eight or 40 percent constituted the male group. The data yielded a ratio of 2:3 in favor of the female teachers. This goes to show that even in the accounting profession, there seems to have a dominance of female over the male teachers as far as teaching is concerned. It goes without saying that like in any area of the teaching profession, the female teachers dominate the number over their male counterpart.

As to the marital status, it appears that 10 or 50 percent of the 20 teacher research participants were married with only nine or 45 percent single. One or five percent was a widower. This is not unusual for the teaching profession does not recognize marital status as an employment requirement.

In terms of socio-economic status, only one or five percent claimed that he belonged to above average socio-economic group. Majority of them or 12 or 60 percent belonged to average socio-economic status. The rest of the seven or 35 percent identified themselves as middle class group. This means therefore that like teachers in other disciplines where majority of the teachers were in the middle income bracket, the accounting teachers involved in the study were basically in similar socio-economic status.

Professional characteristics, Ordinarily, professionalism is equated in terms of educational attainment of the individual. This is rather a narrow interpretation of the term as

there are other criteria to use in determining professionalism. However, a person of high educational attainment, especially if he is required to have a government license to practice a profession is considered a professional/ In the case of the teaching profession, a teacher is considered educationally prepared if he possesses a master’s degree to teach in college.

Table 3
Frequency and Percentage Distribution of Professional Orientation
Characteristics of Accounting Teachers

(N = 20)

Professional Characteristics	F	N	Rank
Highest Educational Attainment			
Bachelor’s degree	5	25	2.5
With Masters’ units	5	25	2.5
Master’s degree	9	45	1
With Doctor’s units	0	0	
Doctorate degree	1	5	4
No. of Year Teaching Accounting			
Below 5 years	9	45	1
6 – 10 years	6	30	2
11 – 15 years	1	5	4
16 – 20 years	0	0	
Above 20	3	15	3
Teaching Hours Per Week			
Below 12 hours	1	5	6
12 hours	2	10	4.5
18 hours	5	25	2
24 hours	7	35	1
27 hours	3	15	3
More than 27 hours	2	10	4.5
Seminars Attended			
None	2	10	3.5
1 – 3 seminars	1	5	5
4 – 6 seminars	7	35	2
7 – 9 seminars	2	10	3.5
More than 10 seminars	8	40	1

Table 3 shows that nine or 45 percent of the accounting teachers were master’s degree holders aside from their being certified public accountants. This goes to show that many of them were very much qualified to teach in college. Another group of five or 25 percent had acquired units in advanced studies, presumably Master in Business Administration (MBA), while

one or five percent of them had already acquired a doctorate degree. This goes to show that only five or 25 percent remained plain bachelor degree holders.

Aside from their educational attainment, the accounting teachers in Batangas City and Lipa City may be said to have acquired years of teaching experiences in accounting education. More than 50 percent of them have taught accounting for more than five years.

It is further shown in the table that six or 30 percent of the group had spent 6 to 10 years of teaching accounting, while three or 15 percent had taught accounting for more than 20 years. Only one or five percent claimed that he or she had taught the subject for 11 to 15 years. But the bigger group of accounting teachers or nine or 45 percent had taught the subject for less than five years,. This goes to show that in general, accounting teachers had acquired years of teaching the subject. Thus, they may be considered a group of experienced teachers of accounting.

As to the number of teaching hours per week, it appears that 85 percent were full time accounting teachers. This was inferred from the frequency distribution where five or 25 percent were teaching for 18 hours a week, while seven or 35 percent were assigned to teach 24 hours a week which is the maximum load allowed of a full time college teacher. However, there were three or 15 percent of them who taught for 27 hours a week, and a couple or 10 percent who taught for more than 27 hours which is already very much beyond the allowed number of teaching hours per week.

The table further shows that there were three or 15 percent who were employed part-time teachers of accountancy. One or five percent of them was teaching for less than 12 hours, while two or 10 percent was teaching for 12 hours which is the most number of hours per week allowed of part-time teachers.

To professionalize teaching accountancy, teachers were usually encouraged to attend seminars and other professional development program. In the case of accounting teachers involved in the study, practically all of them had attended seminars one time or another. For instance, eight or 40 percent of them had attended more than 10 seminars from the time they were employed as accounting teachers to the present, while two or 10 percent others had attended from seven to nine times. Seven or 35 percent had attended four to six times, while one or five percent attended seminar at least once. Only two or 10 percent of the 20 teachers were not given the chance to attend any seminar.

2. Assessment of Competencies of Accounting Teachers by Administrators, Teachers and Students and Differences in Assessment

The administrators, teachers, and students assessed the competencies of accounting teachers in terms of selected skills which are instructional, management, human, technical, and conceptual in nature, and personal and social traits. The responses of the three groups of respondents were compared to determine their significant differences, if any.

Competencies in instructional skills. Table 4 presents the assessment of the administrators on the competencies of accounting teachers in terms of instructional skills.

The administrators noted that the accounting teachers always encouraged the students to think more critically in understanding accounting problem (4.75) and at the same time think creatively in solving problems (4.75). This means that the accounting teachers were not bookish in treating accounting problems and applying them in problem solving. To determine the extent of students' critical and creative thinking, the teacher would always give tests within the subject matter just discussed as measures of determining how much the students learned (4.75). All these three items obtained equal weighted means of equal rank, which in reality is first in the rank order distribution.

Table 4

Administrators' Assessment of Competencies of Accounting Teachers in Instructional Skills

	X	VI	Ranking
1. States clearly the objectives of the subject / lesson.	4.50	Always	7
2. Presents concepts clearly.	4.25	Often	11.5
3. Has a thorough mastery of the subject matter	4.50	Always	7
4. Updated with latest development in the field and can relates subjects to other fields and life situations.	4.50	Always	7
5. Welcomes questions pertinent to the subject matter.	4.50	Always	7
6. Stimulates students' interest in the subject.	4.50	Always	7
7. Encourages the students to thinking more critical about accounting problems.	4.75	Always	2
8. Encourages creative thinking in solving accounting problems.	4.75	Always	2
9. Gives tests within the subject matter already discussed.	4.75	Always	2
10. Has a good command of the language instruction.	4.50	Always	7
11. Makes use of various teaching aids (black board, visual aids, tapes, accounting manuals, practice sets, syllabi in teaching, books, journals, newspapers, etc.)	4.25	Often	11.5
12. Presents lessons using the appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding	4.50	Always	7
13. Has good diction, clear and modulated voice.	4.00	Often	13
Composite Mean	4.48	Often	

In like manner, the administrators discovered that the accounting teachers always stated the objectives of the subject matter, updated them-selves with latest developments in accountancy and at the same time relate accounting subjects to other fields and life situations; and stimulated students' interest in the subject. All these three items

obtained equal mean value of 4.50. Of equal magnitude of the mean of 4.50 was obtained in presenting lessons using appropriate teaching strategies and methods like recitations, lectures, demonstrations and the like to ensure students' understanding of the subject. This finds support in the administrators' assessment of the teachers' mastery of the subject matter.

The administrators must be happy that accounting teachers under- study always have good command of the language of instruction. This was noted in the assessment that garnered a mean value of 4.50. It goes without saying that the accounting teachers possessed language competence in English and always spoke the language of the learned.

It was also noted that the accounting teachers often presented concepts in accounting clearly. This was revealed in the administrators' evaluation of the teaching competence that obtained a mean value of 4.25. Similarly, the administrators noted that the accounting teachers often used teaching aids as revealed in their assessment that obtained a mean score of 4.25.

On the whole, the composite mean of 4.48 was obtained implying that the accounting teachers were efficient in instructional skills as assessed by the college administrators. This is a healthy sign that the accounting teachers were doing their best often which is second in the rung of the Likert Scale.

Table 5 shows the assessment of the teachers on their instructional skills.

It is shown in the table that the instructional skills of the accounting teachers manifested efficient performance. This was perceived from the composite mean of 4.30 of the teachers' self assessment which also means that they often used different approaches in teaching accounting. Second in the rung of option, the verbal interpretation of the obtained mean, when equated with efficiency manifests that the accounting teachers were efficient in delivering instruction. It follows, therefore, that they always welcomed questions that students asked as long as such questions were pertinent to the subject matter (4.55).

Table 5

Teachers' Assessment of Competencies of Accounting Teachers in Instructional Skills

	X	VI	Ranking
1. States clearly the objectives of the subject / lesson.	4.50	Always	2
2. Presents concepts clearly.	4.41	Often	5
3. Has a thorough mastery of the subject matter	4.48	Often	3
4. Updated with latest development in the field and can relates subjects to other fields and life situations.	4.33	Often	9
5. Welcomes questions pertinent to the subject matter.	4.55	Always	1
6. Stimulates students' interest in the subject.	4.40	Often	6
7. Encourages the students to thinking more critical about accounting problems.	4.47	Often	4

8. Encourages creative thinking in solving accounting problems.	4.36	Often	7.5
9. Gives tests within the subject matter already discussed.	4.36	Often	7.5
10. Has a good command of the language instruction.	4.26	Often	10
11. Makes use of various teaching aids (black board, visual aids,tapes, accounting manuals, practice sets, syllabi in teaching, books, journals,newspapers, etc.)	3.95	Often	12
12. Presents lessons using the appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding	3.98	Often	11
13. Has good diction, clear and modulated voice.	3.85	Often	13
Composite Mean	4.30	Often	

The teachers claimed that they always saw to it that the objectives of the subject were very clearly given (4.50). This is a good indication that the accounting teachers knew their subject matter and confident of their knowledge of the course.

There are also indications that the accounting teachers would often show thorough mastery of the subject matter (4.48), encourage the students to think critically (4.47), present concepts more clearly (4.41), and stimulate students' interest in the subject (4.40).

In like manner, it was noted that the accounting teachers would encourage the students to develop and make use of their creative thinking (4.36). It was also noted that the accounting teachers gave tests within the scope of the subject matter already discussed (4.36). It follows therefore that they knew what to do as far as instruction is concerned.

Another indication of the teachers' efficiency, as assessed by the teachers themselves, was that they were up to date with latest developments in the field. At the same time, they could relate subjects to other fields and life situations (4.33).

The teachers also claimed that they often showed that they had good command of English as a medium of instruction (4.26), presented lessons using appropriate teaching strategies and methods like recitation, lecture, demonstrating, etc.. to ensure clarity and understanding of the subject matter studied (3.98). They would make use of various teaching aids such as black-boards, visual aids, tapes, accounting manuals, practice sets, syllabi in teaching, books journals, newspapers, etc. (3.95).

Obviously, the teachers were happy about the results of their self-assessment although the composite mean of 4.30 was a bit lower than the assessment of the administrators with composite mean of 4.48.

The students also assessed the instructional skills competencies of the accounting teachers. Results, as shown in Table 6, appear to be lower than the assessments of the administrators and the teachers.

Table 6

Students' Assessment of Competencies of Accounting
Teachers in Instructional Skills

	X	VI	Ranking
1. States clearly the objectives of the subject / lesson.	4.14	Often	7
2. Presents concepts clearly.	4.07	Often	8
3. Has a thorough mastery of the subject matter	4.21	Often	3
4. Updated with latest development in the field and can relates subjects to other fields and life situations.	4.19	Often	4.5
5. Welcomes questions pertinent to the subject matter.	4.36	Often	1
6. Stimulates students' interest in the subject.	4.04	Often	9.5
7. Encourages the students to thinking more critical about accounting problems.	4.22	Often	2
8. Encourages creative thinking in solving accounting problems.	4.17	Often	6
9. Gives tests within the subject matter already discussed.	4.19	Often	4.5
10. Has a good command of the language instruction.	4.02	Often	11
11. Makes use of various teaching aids (black board, visual aids,tapes, accounting manuals, practice sets, syllabi in teaching, books, journals, newspapers, etc.)	3.88	Often	13
12. Presents lessons using the appropriate teaching strategies and methods like recitation, lecture, demonstration, etc. to ensure the students understanding	4.04	Often	9.5
13. Has good diction, clear and modulated voice.	4.01	Often	12
Composite Mean	4.12	Often	

The students were consistent in their assessment of the accounting teachers as far as the verbal interpretations of the obtained individual means are concerned. Most significant was the obtained mean of 4.36 for the item that says that the accounting teachers welcomed questions on the subject matter. This is a good indication that the students acknowledged the importance of asking questions and the reception that the accounting teacher accorded to them. It was also significant that the students recognized the importance of encouraging them to think critically about accounting problems as indicated by the mean value of 4.22 which is second in the rank order distribution. In other words, the students considered these two items as most important to them as far as the teaching competencies of accounting teachers are concerned.

The obtained composite mean of 4.12 tends to manifest that the students held in high esteem their teachers because of their teaching competence in terms of instructional skills.

Competencies in management skills. Another set of indicators of teaching competencies of accounting teachers constituted management skills. In this regard, the administrators, teachers, and students assessed the teachers in terms of this indicator of competency.

Table 7 presents the assessment of the administrators on the management skills of accounting teachers.

Table 7

Administrators' Assessment of Competencies of
Accounting Teachers in Management Skills

Items on Management Skills	X	VI	Ranking
1. Maintains order, cleanliness and discipline in the classroom.	4.50	Always	2.5
2. Make the classroom conducive to learning.	4.50	Always	2.5
3. Stimulates students' respects to teachers and college officials.	4.00	Often	3
Composite Mean	4.33	Often	

It is shown in the table that the administrators considered the subjects teachers of accounting to be efficient in management skills. This overall impression was perceived from the composite mean of 4.33 implying that the teachers often showed efficient execution of their tasks. In fact, they always maintained order and cleanliness of the classroom, and discipline of students and make the classroom conducive to learning. The obtained means of 4.50 implied that these teachers knew the importance of classroom management.

The administrators often observed that the accounting teachers stimulated students to show respect to college officials and teachers. This was perceived from their assessment that obtained a mean value of 4.00. It could be said therefore that these accounting teachers were not only content focused; they were also values oriented. In other words, they were aware of the importance of values which should go hand in hand with proficiency in the vocation.

Table 8 presents the self-assessment of the accounting teachers of the study. It is shown in the table that the accounting teachers always stimulated the students to respect college officials and teachers as manifested in their assessment that obtained a mean value of 4.52. This confirms the assessment of the administrators that these accounting teachers did not simply focus their teaching efforts on content of the subject matter, but also attended to values development of the students.

Table 8

Teacher's Assessment of Competencies of Accounting
Teachers in Management Skills

Items on Management Skills	X	VI	Ranking
1. Maintains order, cleanliness and discipline in the classroom.	4.34	Often	2
2. Make the classroom conducive to learning.	4.11	Often	3
3. Stimulates students' respects to teachers and college officials.	4.52	Always	1
Composite Mean	4.32	Often	

Like the administrators, the accounting teachers often saw to it that they maintain the orderliness, cleanliness, and discipline in the classroom. This obtained a mean value of 4.34. Similarly, they saw to it that they the classrooms were conducive to learning as indicated by the mean value of 4.11.

The other group that assessed the management skills of the teachers was the students. It appears in Table 9 that the students agreed with the assessment of the teachers in terms of ranking of responses. Both groups showed the same ranking of mean responses. This tends to show that they had similar assessment of management skills of the accounting teachers.

Table 9

Students' Assessment of Competencies of Accounting
Teachers in Management Skills

Items on Management Skills	X	VI	Ranking
1. Maintains order, cleanliness and discipline in the classroom.	4.01	Often	2
2. Make the classroom conducive to learning.	4.04	Often	3
3. Stimulates students' respects to teachers and college officials.	4.25	Always	1
Composite Mean	4.10	Often	

The verbal interpretation of the composite mean of 4.10 and even the individual means of the three items confirms the foregoing observations that the two groups agreed with one another as far as the management skills of the accounting teachers is concerned..

Competencies in human skills. The other area of concern of teaching competencies that the study attempted to explore was human skills. In this regard, the three groups of research participants assessed the human skills of the accounting teachers. Thus, the three succeeding tables present the feed-back of the survey.

Table 10 shows that the administrators found the human skills of the accounting teachers as very good apparently because they always showed genuine interest in their students as manifested in their responses that obtained a mean value of 4.50.

Table 10

Administrators' Assessment of Competencies of Accounting Teachers in Human Skills

Items on Human Skills	X	VI	Ranking
1. Shows genuine interest in students.	4.50	Always	3
2. Gives rewards to deserving students	4.25	Often	4
3. Handles class and students' problem(s) with fairness and understanding.	4.75	Always	1.5
4. Inspires students to be self-reliant and disciplined.	4.75	Always	1.5
Composite Mean	4.56	Always	

Although said mean value is third in the rank order distribution, it could still be considered as index of human skills as concern for the interest of students serves as foundation of their attitude towards their students and their teaching. This goes to show that genuine interest in students inspires the students to be self-reliant and disciplined and at the same time handled the class and students' problems with understanding and fairness. Both items garnered equal mean score of 4.75 with rank of 1.5. It could be said therefore that fairness and understanding of students' problems and developing the value of self-reliance among the students were consequent behavior of showing genuine interest to students. This inference seems to gain support in their responses that they as teachers of acquainting often gave rewards to deserving students as indicated by the mean of 4.25. which is fourth in the rank order distribution.

In like manner, the teachers made some kind of self-assessment of their human skills as an aspect of teaching competencies. Results are treated in Table 11.

Table 11

Teachers' Assessment of Competencies of Accounting Teachers in Human Skills

Items on Human Skills	X	VI	Ranking
1. Shows genuine interest in students.	4.57	Always	1
2. Gives rewards to deserving students	4.25	Often	4
3. Handles class and students' problem(s) with fairness and understanding.	4.46	Often	2
4. Inspires students to be self-reliant and			

disciplined.	4.31	Often	3
Composite Mean	4.40	Often	

It appears that the teachers agreed with the administrators that they always showed genuine interest in students as indicated by the mean value of 4.57 which ranked first in the rank order distribution.

However, the teachers tended to differ in assessment in other areas of human skills such fairness and understanding problems (4.46), developing the value of self-reliance (4.31), and giving rewards to deserving students (4.25) which they did not always do since they gave rewards not as often as other teachers may be accustomed to do. It seems that the accounting teachers under study often inspired the students to develop deep interest with their studies thereby develop certain values like self-reliance and self-discipline.

The students' assessment of teachers' human skills is presented in Table 12.

The composite mean of 4.07 manifests that the accounting teachers often showed genuine interest in the students as indicated by the mean of 4.13. Although they differed in the magnitude of the obtained mean with those of the administrators and teachers, nevertheless their responses were consistent throughout. As it is, it appears that the most significant trait of the teachers in terms of human skills was their having genuine interest on the students

Table 12

Students' Assessment of Competencies of Accounting Teachers in Human Skills

Items on Human Skills	X	VI	Ranking
1. Shows genuine interest in students.	4.13	Always	1
2. Gives rewards to deserving students	3.97	Often	4
3. Handles class and students' problem(s) with fairness and understanding.	4.05	Often	3
4. Inspires students to be self-reliant and disciplined.	4.12	Often	2
Composite Mean	4.07	Often	

The students also felt that their teachers possessed the human skills along values development like self-reliance and self-discipline.

On the whole, the accounting teachers of schools of accountancy in Batangas City and Lipa City possessed high level of human skills which make them competent teachers of accounting.

Competencies in technical skills. As an aspect of teaching competence technical skills of accounting teachers revolve around their preparation and presentation of lessons in the subject.

There is no doubt that these subject teachers were all competent as far as knowledge and mastery of the subject are concerned. But also important are the preparation they made to deliver the content of the subject matter. For accounting is not just theoretical in nature; it is also requires practical application of theories.

Table 13 presents the mean assessment of the administrators on the teaching competencies of accounting teachers in terms of technical skills.

As shown in the table, the composite mean of 4.06 tended to imply that the accounting teachers, as perceived by the administrators, often showed technical skills in teaching accounting. This inference was drawn from their responses that indicated that they always prepared and planned for each class, and always presented their lessons and demonstration clearly forcefully and interestingly.

Table 13

Administrators' Assessment of Competencies of Accounting Teachers in Technical Skills

	X	VI	Ranking
1. Prepares and plans for each class lesson.	4.50	Always	1.5
2. Lectures and demonstrations are clearly, forcefully and interestingly presented.	4.50	Always	1.5
3. Has properly balanced theory and practice.	4.25	Often	3
4. Summarizes at the end of each step in a lesson, and gain at the conclusion of the complete presentation.	4.00	Often	5
5. Introduces financial statements and financial information from actual companies.	3.75	Often	7
6. Uses published financial information (such as article in business pages of newspapers, magazines and journals) to reinforce understanding of assignment material.	3.50	Often	8
7. Encourages students interest by showing them how accounting information can be of use in decision-making.	4.00	Often	5
8. Encourages students to tackle ethical issues in the application of accounting principles and procedures.	4.00	Often	5
Composite Mean	4.06	Often	

The two items on preparedness and planned activities and on forceful and clear presentation of lessons obtained each a mean value of 4.50 which ranked first in the rank order distribution. They often made it a point that there would be balance between theory and

practice in studying accounting concepts (4.25), often summarized each step of the lesson and gain knowledge at the end of the presentation (4.00), often encouraged students by showing them how accounting information can be of in decision making (4.00), and often encouraged students to tackle ethical issues in the application of accounting principles and procedures (4.00).

Likewise, the administrators noted that the accounting teachers often introduced financial statement and financial information from actual companies as indicated by the mean of 3.75. Said value was ranked seventh in the rank order distribution.

Finally, the administrators often used published financial information to reinforce understanding of assigned material (3.50).which obtained the lowest mean value of 3.50.

It is evident that the administrators were often impressed of the teaching competencies of the accounting teachers in terms of technical skills.

The teachers assessed their teaching competencies in technical skills as shown in Table 14. The composite mean of 4.01 manifested a high score implying efficiency in the technical aspect of teaching competencies. They were often prepared and planned for each class (4.40) and often presented their lessons and demonstration clearly forcefully and interestingly (4.25).

They also often made it a point that there was balance between theory and practice in studying accounting concepts and problems (4.01), and often summarized each step of the lesson and gain knowledge at the end of the presentation (3.99).

In the same token, the teachers claimed that they often encouraged students to develop interest in the subject by showing them how accounting information can be of in decision making (4.27), just as they often encouraged students to tackle ethical issues in the application of accounting principles and procedures (4.21)

Table 14

Teachers' Assessment of Competencies of Accounting Teachers in Technical Skills

Items on Technical Skills	X	VI	Ranking
1. Prepares and plans for each class lesson.	4.40	Often	1
2. Lectures and demonstrations are clearly, forcefully and interestingly presented.	4.25	Often	3
3. Has properly balanced theory and practice.	4.01	Often	5
4. Summarizes at the end of each step in a lesson, and gain at the conclusion of the complete presentation.	3.99	Often	6
5. Introduces financial statements and financial information from actual companies.	3.59	Often	7
6. Uses published financial information (such as article in business pages of newspapers,			

magazines and journals) to reinforce understanding of assignment material.	3.33	Sometimes	8
7. Encourages students interest by showing them how accounting information can be of use in decision-making.	4.27	Often	2
8. Encourages students to tackle ethical issues in the application of accounting principles and procedures.	4.21	Often	4
Composite Mean	4.01	Often	

Additionally, the teachers claimed that that they often introduced financial statement and financial information from actual companies as indicated by the mean of 3.59. Said value was ranked seventh in the rank order distribution.

Finally, the teachers claimed that they often used published financial information to reinforce understanding of assigned material as noted in their assessment that obtained a mean value of 3.33.

On the whole, the accounting teachers often showed mastery of teaching accounting due to their technical skills which is one of the concerns of teaching competence. The students also assessed the technical skills of the accounting teachers as shown in Table 15.

The composite mean of 3.81 seems to manifest that the accounting teachers were perceived to be efficient in the technical aspect of teaching competencies. This was inferred from their claim that they often prepared and planned for each class (4.11) and often presented their lessons and demonstration clearly forcefully and interestingly (3.95).

Table 15

Students' Assessment of Competencies of Accounting Teachers in Technical Skills

Items on Technical Skills	X	VI	Ranking
1. Prepares and plans for each class lesson.	4.11	Often	1
2. Lectures and demonstrations are clearly, forcefully and interestingly presented.	3.95	Often	3
3. Has properly balanced theory and practice.	4.03	Often	2
4. Summarizes at the end of each step in a lesson, and gain at the conclusion of the complete presentation.	3.85	Often	5
5. Introduces financial statements and financial information from actual companies.	3.51	Often	7
6. Uses published financial information (such			

as article in business pages of newspapers, magazines and journals) to reinforce understanding of assignment material.	3.34	Sometimes	8
7. Encourages students interest by showing them how accounting information can be of use in decision-making.	3.93	Often	4
8. Encourages students to tackle ethical issues in the application of accounting principles and procedures.	3.78	Often	6
Composite Mean	3.81	Often	

In like manner, the student claimed that the accounting teachers often made it a point that there was balance between theory and practice in studying accounting concepts and problems (4.03), and often summarized each step of the lesson and gain knowledge at the end of the presentation (3.85).

In the same token, the teachers claimed that they often encouraged students to develop interest in the subject by showing them how accounting information can be of in decision making (3.93), just as they often encouraged students to tackle ethical issues in the application of accounting principles and procedures (3.78).

Additionally, the teachers claimed that that they often introduced financial statement and financial information from actual companies as indicated by the mean of 3.51. Said value was ranked seventh in the rank order distribution.

Finally, the teachers claimed that they often used published financial information to reinforce understanding of assigned material as noted in their assessment that obtained a mean value of 3.34.

On the whole, the accounting teachers often showed mastery of teaching accounting due to their technical skills which is one of the concerns of teaching competence.

Competencies in conceptual skills. Another aspect of teaching competencies that this study explored is conceptual skills. This encompasses the use and application of accounting concepts at more complex levels that are consistent with international standards.

The administrators, teachers and students were asked to assess the conceptual skills as an aspect of teaching competencies of the accounting teachers. Their respective assessments were reflected in the succeeding tables.

Table 16 presents the assessment of the administrators as research participants.

Table 16

Administrators' Assessment of Competencies of Accounting Teachers in Conceptual Skills

<u>Items on Conceptual Skills</u>	X	VI	Ranking
1. Stresses fundamental concepts rather than			

trivial procedures.	4.50	Always	2
2. Explains the accounting concepts at more complex levels as the students gain sophistication and understanding.	4.50	Always	2
3. Utilizes the experience of students in presenting topics or making use of concepts with which they are familiar.	3.75	Often	5
4. Provides real-world examples at every stage that illustrate the topics consistent with the theoretical treatments.	4.00	Often	4
5. Cites references to international standards and practices.	4.50	Always	2
Composite Mean	4.25	Often	

As assessed by the administrators, the composite mean of 4.25 tended to imply that the accounting teachers were efficient in executing their works in conceptual term. This inference was deduced from the magnitude of their responses that yielded the information that they often did their work rather diligently. For instance, the administrators noted that these teachers would always stress fundamental concepts rather than trivial procedures, explain the accounting concepts at more complex levels as the students gained comprehension and understanding, and cite references to international standards and practices. All these obtained equal mean values of 4.50 with equal rank of 2 which is actually first in the rank order of importance.

The administrators also noted that the accounting teachers would often provide real world examples at every stage that illustrates the topics consistent with theoretical treatments. This impression was perceived from the obtained mean value of 4.00 which is fourth in rank order, while the mean of 3.75 that ranked fifth in the rank order distribution manifested that the accounting teachers utilized the experience of students in presenting topics in making use of concepts with which they are familiar.

Interestingly, it seems that the administrators of schools of accountancy were happy with the quality of instructional competencies as far as their conceptual skills are concerned. The assessment on this area, especially on items that concern knowledge of accounting concepts was high as noted from the mean scores indicated in the table.

The accounting teachers assessed their own teaching competencies in terms of conceptual skills. Data in Table 17 revealed that they often stressed fundamental concepts rather than trivial procedures (4.08), explained the accounting concepts at more complex levels as students gain sophistication and understanding (4.09), and utilized the experience of students in presenting topics or making use of concepts with which they were familiar (4.09).

Table 17

Teachers' Assessment of Competencies of Accounting Teachers in Conceptual Skills

Items on Conceptual Skills	X	VI	Ranking
1. Stresses fundamental concepts rather than trivial procedures.	4.08	Often	3
2. Explains the accounting concepts at more complex levels as the students gain sophistication and understanding.	4.09	Often	1.5
3. Utilizes the experience of students in presenting topics or making use of concepts with which they are familiar.	4.09	Often	1.5
4. Provides real-world examples at every stage that illustrate the topics consistent with the theoretical treatments.	3.92	Often	5
5. Cites references to international standards and practices.	4.00	Often	4
Composite Mean	4.04	Often	

In like manner, the teachers claimed that they provided real-world examples at every steps that illustrate the topics that consistent with the theoretical treatments (3.92), and cited references to international standards and practices (4.00).

The data treated in the table reflected that the accounting teachers had contributed much to the development of students' interest in accountancy and at the same time helped the students to attain high assessment of the students in learning accounting. This impression was based on the assessment of the group as indicated by the composite mean of 4.04. Interpretatively, all of them are factors that manifest the level of expertise of the accounting teachers as perceived by themselves.

The students also assessed the teaching competencies of accounting teachers in terms of conceptual skills.

Results of the assessment as presented in Table 18 revealed that the students often noted that the accounting teachers often stressed fundamental concepts rather than trivial procedures as indicated by the mean of 4.08. The idea bodied forth in the item, second as it is in rank order distribution, served as the foundation of subsequent activities such as explaining the accounting concepts at more complex levels as students gain sophistication and understanding (4.03), utilizing the experience of students in presenting topics or making use of concepts with which they were familiar (3.90)., providing real-world examples at every steps that illustrate the topics that consistent with the theoretical treatments (3.90), and cited references to international standards and practices (3.90).

It appears from the foregoing analysis that the data treated in the table reflected that the accounting teachers had contributed much to the development of interest among students of accountancy. At the same time these teachers had helped the students to attain high performance in accounting subjects. All these implied that the students assessed the accounting teachers’ teaching efficiency. This inference was deduced from the group’s assessment of their teaching competence as evaluated by the students.

Table 18

Students’ Assessment of Competencies of Accounting Teachers in Conceptual Skills

	X	VI	Ranking
1. Stresses fundamental concepts rather than trivial procedures.	3.96	Often	2
2. Explains the accounting concepts at more complex levels as the students gain sophistication and understanding.	4.03	Often	1
3. Utilizes the experience of students in presenting topics or making use of concepts with which they are familiar.	3.90	Often	3.5
4. Provides real-world examples at every stage that illustrate the topics consistent with the theoretical treatments.	3.80	Often	5
5. Cites references to international standards and practices.	3.90	Often	3.5
Composite Mean	3.92	Often	

The composite mean of 3.92 intensifies the interpretation that based on the foregoing, the accounting teachers high comprehensive skills in teaching accounting.

Competencies in personal and social traits. Another area of teaching competencies that the three groups of research participants assessed was personal and social traits. These two sets of traits combined as one also contribute to teaching competence as much as human skills and conceptual skills contribute to a teacher’s ability to teach.

Table 19 presents the assessment of the administrators on the personal and social traits of the accounting teachers.

Table 19

Administrators’ Assessment on Personal and Social Traits of Accounting Teachers

Items on Personal and Social Traits	X	VI	Ranking
1. Conducts himself in a dignified and professional manner.	5.00	Always	1.5

2. Is well groomed; uses appropriate attire.	5.00	Always	1.5
3. Is fair and impartial to all students; no favoritism.	4.75	Always	3.5
4. Has the attitude of respect for the ideas of others.	4.75	Always	3.5
5. Is enthusiastic, resourceful and creative. (Moves naturally about the room.)	4.50	Always	5
Composite Mean	4.80	Always	

It is shown in the table that always possessed desirable personal and social traits as every good teacher must possess. For instance, the teachers always conducted themselves in dignified and professional manner (5.00) as equally as they were always well groomed and dressed appropriately (5.00). These two personal traits of the accounting teachers must have contributed to respect that students and even their business clients have on them.

In the same vein, the administrators claimed that the accounting teachers were always fair and impartial to students as much as they did not have favoritism (4.75). They always showed respect to the ideas of others (4.75). These two social traits seemed to contribute to the dignity of the accounting teachers as professional and as individuals.

The professional accounting teachers, while in the classroom, showed enthusiasm, resourcefulness, and creativity although they always moved about the classroom very naturally as indicated in their responses that obtained a mean value of 4.50. This social trait added to their image as a professional teacher of accountancy

The composite mean of 4.80, perhaps the highest among the means, sustained the assessment of the administrators on the personal and social traits of the teachers. This goes to show that the accounting teachers have the distinct mark of professionalism in terms of personal and social traits.

The teachers assessed their own personal and social traits. As shown in Table 20, top in the obtained means of teachers' assessment of themselves was that they believed that they always had the respect for the ideas of others (4.57). They were always and impartial to all students (4.52), and this shows that they trust others as much as they themselves. Added to this show of self-confidence is their trait of always conducting themselves in dignified and professional manner (4.50). They, therefore, saw themselves often as a person of dignity especially that they were often well-groomed and used appropriate attire (4.31) and were often enthusiastic, resourceful, and creative in teaching their assigned subjects (4.24).

Table 20

Teachers' Assessment on Personal and Social Traits of Accounting Teachers

Items on Personal and Social Traits	X	VI	Ranking
1. Conducts himself in a dignified and			

professional manner.	4.50	Always	3
2. Is well groomed; uses appropriate attire.	4.31	Often	4
3. Is fair and impartial to all students; no favoritism.	4.52	Always	2
4. Has the attitude of respect for the ideas of others.	4.57	Always	1
5. Is enthusiastic, resourceful and creative. (Moves naturally about the room.)	4.24	Often	5
Composite Mean	4.43	Often	

On the whole, the teachers believed that their personal and social traits were often maintained to be sure that they contributed to the dignity of the teaching profession as gleaned from their responses with a composite mean of 4.43.

Table 21 presents the students' assessment of the accounting teachers' personal and social traits. The obtained individual means appeared lower than the assessments of administrators and the teachers. This inference was drawn from their responses that obtained a composite mean value of 4.19.

Table 21

Students' Assessment on Personal and Social Traits of Accounting Teachers

Items on Personal and Social Traits	X	VI	Ranking
1. Conducts himself in a dignified and professional manner.	4.25	Often	3
2. Is well groomed; uses appropriate attire.	4.27	Often	1
3. Is fair and impartial to all students; no favoritism.	4.03	Often	5
4. Has the attitude of respect for the ideas of others.	4.26	Often	2
5. Is enthusiastic, resourceful and creative. (Moves naturally about the room.)	4.15	Often	4
Composite Mean	4.19	Often	

Taken singly, the assessment of the students showed that the accounting teachers were often well-groomed and dressed appropriately (4.27), respected the ideas of others (4.26), conducted them-selves in dignified and professional manner (4.25), were often enthusiastic, resourceful, and creative (4.15), and were often impartial and fair to all students as they did not have favoritism (4.03).

Data analysis yielded the finding that the administrators gave the highest rating in all aspects of teaching competencies of accounting teachers

3. Comparison of Assessments of the Three Groups of Research Participants

The responses of the three groups of research participants were compared based on the null hypothesis that there were no significant differences in their assessments. With the use of the F-test, results are presented in Table 22

Table 22

Summary Table of F-Test to Compare Assessments of Respondents

Areas of Teaching Competencies	F-Value	Probability Value	Significance
1. Instructional Materials	11.29	0.0002	Highly significant
2. Management Skills	1.08	0.3976	Not significant
3. Human Skills	9.05	0.0070	Highly significant
4. Technical Skills	1.25	0.3080	Not significant
5. Conceptual Skills	3.08	0.0833	Not significant
6. Personal & Social traits	18.69	0.0002	Highly significant

The six tests of hypothesis yielded some significant findings concerning the differences in assessments of the three groups of research participants. It appears that the three groups differed significantly in only three areas of instructional competencies. These areas include instructional materials, human skills, and personal and social traits.

Taken singly, the three groups differed very significantly in their assessment of the teaching competence of the accounting teachers in the area of instructional materials. This was drawn from the results of the F-test that yielded a F-value of 11.20 which is very highly significant at 0.0002 probability value. Thus, the null hypothesis was rejected. This means that the three groups of research participants differed very significantly in their assessment of the use of instructional materials as an area of instructional competencies.

The rejection of the null hypothesis may be attributed to the very high mean value of the assessment of the administrators who rated the teachers very highly in all areas of instructional competence. It seems that the school administrators were more satisfied with the performance of the accounting teachers than the two other groups. This is highly probable because the deans and department heads as administrators of school of accountancy are always in better position to pass judgment on the performance of teachers under their charge.

The same observation was noted when the assessments of the three groups were compared in the area of human skills. The obtained F-value of 9.05 is very much higher than the probability value of 0.0070. Thus, the F-ratio was found highly significant accounting for the very mean assessment of the administration. Thus, the null hypothesis was likewise rejected. This means that three groups differed very highly in their assessment at .01 level of confidence.

In like manner, the obtained F-value of 18.69 accounts for the rejection of the null hypothesis at 0.0002 probability level when the composite means of the three groups of respondents on the area of personal and social traits were compared. This means that they differed very highly in their assessment of this area of teaching competencies. This was expected as the composite mean of 4.80 of the administrators' assessment was highest compared with those of the students and the teachers themselves. It is possible that the teachers did not rate themselves as high as the rating given by the administrators out of humility, while the students may have their own biases in judging their teachers' personal and social traits.

The tests of hypothesis on the areas of management skills, technical skills and conceptual skills did not yield significant differences in assessments of the three groups. The obtained F-value for each area of teaching competencies was lower than the required probability values. For instance, the obtained F-value of 1.08 was too high compared with the required probability value of 0.3976. Thus, the null hypothesis was not rejected.

The same may be said of the test of hypothesis when the responses of the three groups on technical skills were compared. Results showed that the test of hypothesis yielded a F-value of 1.25 which was lower than the required probability value of 0.3080. Thus, the null hypothesis was not rejected.

The analysis of variance proved that after all, the three groups of research participants were able to identify that areas of teaching competence that proved to be useful in judging the competence of accounting teachers as far as they are concerned.

4. Problems Encountered in Teaching Accounting

The teachers of accounting were asked to identify some problems they must have met in teaching accounting. Results of the survey were presented in Table 23.

Taking the mean assessment by rank or positional importance, it appears that the most pressing problem that the accounting teachers met in teaching accounting was the attitude of students towards their studies and their capability to pass the subject. This was based on their responses that obtained mean value of 3.52 which is first in the rank order distribution of the means. This problem is common among students nowadays since they hardly study and read their lessons more referential books to widen their understanding of accounting concepts and

principles. In other words, the general observation about students habits nowadays is that most of them do not seem to take the initiative to study seriously. And yet they do not have the capability to pass accounting subjects, especially if it requires licensure examination to meet the demand of the program.

Table 23

Problems Met in Teaching Accounting

		X	VI	Ranking
1. Instructional Materials due to -		2.64	Moderately Pressing Problem	2
1. Difficulty in determining the appropriate textbook for the accounting subjects	2.17			
2. Lack of textbook	1.60			
3. No blackboard with ready worksheet in Accounting 1	3.75			
4. Lack of audio-visual aid	3.36			
5. Lack of practice sets	2.31			
2. Student attitude and capability		3.52	Pressing Problem	1
3. School-policy related problems		2.24	Least Pressing Problem	4
4. Teacher's attitude and commitment		2.56	Moderately Pressing Problem	3
Composite Mean		2.74	Moderately Pressing Problem	

The problem of teachers on attitude towards their studies is common among students in non-mathematical courses like liberal arts and teacher education. On the other hand, the extent of seriousness of students in their studies is common among engineering students who usually take their studies more seriously compared with those whose courses are basically concept laden with memory work. But it is unusual if this observation would hold true of accounting students who should be more serious with the studies due to licensure examination, unless of course if such students are not so decided in taking the licensure test for public accountancy.

The next problem of the accounting teachers of moderate pressure was lack of instructional materials. This was perceived from the mean value of 2.64 which is actually the average mean for problems like difficulty in determining the more appropriate textbook for the subjects, (2.17), lack of textbook (1.60)), no blackboard with ready worksheet in accounting (3.75) lack of audio-visual aid (3.36) and lack of practice sets (3.31).

Also of moderate pressure on the accounting teachers was the problem of the accounting on their colleagues' attitude and commitment to the profession. This was noted in their responses that obtained a mean of 2.56. The magnitude of the mean is rather low but just the same, it manifested the concern of accounting teachers under study as such attitude may influence the students.

The least pressing problem that the accounting teachers met in teaching the subject was school policy related problems. The obtained mean of 2.24 implies that the accounting teachers were somehow affected by the kind of policy that concerns students' problems. Or it is possible that they were also concerned about policies that concern them.

Just like in any profession or human undertaking, work-related problems cannot be avoided. They always come about at anytime and with anybody. Whether such problem is serious or not, it always affects the persons concerned, and ultimately their work.

In the case of accounting, what appeared as most pressing problem to them was the attitude of students towards their studies. Otherwise, they seem to take other problems lightly since they did not have much impact on them. This impression was perceived from the composite mean of 2.74 which implies that the problems met were moderately pressing.

5. Prospects of Accountancy Education of Lyceum of Batangas

Table 24 presents a comparison of results of board examinations from May 2002 to May 2006 by individual schools of accountancy. Results showed that of the four schools of accountancy in Batangas City and Lipa City, Lyceum of Batangas performed better among the three private higher education institutions but not as good as Batangas State University which is a government institution of higher learning. As the figure would show, Lyceum bested the two other private schools of accountancy for the past. Its mean performance from May 2002 was always higher than the national means/ For instance in May 2002, Lyceum's performance in licensure examination was higher than the national mean by 14.20 percent although it dipped by 6.18 during the October 2002 examination when the national mean was 18.82 percent or a difference of 6.18 percent. In the May 2003 examination, Lyceum garnered 50.00 percent passing which was 30.64 percent higher than the national passing mean of 19.36. But its performance in the October 2003 examination was not as good although still the highest in mean performance among the three private schools.

Lyceum of Batangas was consistent in its performance in the board examinations for Certified Public Accountant although its performance difference with the national means fluctuates. This was noted in the table which also points out that through the years, from 2002 to May 2006 the school performed better than the two other private schools although it has yet to beat Batangas State University as its performance was highest among the four schools involved in the study.

Table 24

Comparative Performance in Licensure Examination for
Certified Public Accountant of Four Schools of
Accountancy, May 2002-May 2006

Year	Lyceum of Batangas	De La Salle Lipa	BSU	UB	National Passing	Percentage Difference with Lyceum Performance
May 02	33.33	21.00		21.00	19.04	14.29
Oct 02	25.00	20.00		14.00	18.82	6.18
May 03	50.00	39.00		12.00	19.36	30.64
Oct 03	26.32	38.00	39.00	19.00	19.59	6.73
May 04	56.00	13.00	45.00	20.00	19.60	36.40
Oct 04	25.00	29.00	48.00	22.00	20.00	5.00
May 05	17.00	56.00	64.00	20.00	23.78	-6.78
Oct 05	13.00	9.10	39.00	25.00	25.00	-
May 06	60.00	33.00	57.00	23.00	23.56	36.44
Mean	33.96	28.68	48.67	19.56	20.97	12.99

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Batangas State University entered into the picture in the October 2003 board examination when it garnered 39.00 percent passing compared with the national mean of 19.59. Since then, the said state university has been consistent in its performance vis-à-vis national mean performance.

Although there are indications that the enrollment in accountancy consistently dip unabated, nevertheless Lyceum of Batangas seems to show higher performance than the three private schools in the province, but not better than Batangas State University, a state higher education institution. This sort of serves a wake up call for the Lyceum of Batangas to accelerate its performance level to merit the recognition given to the school by the Professional

Regulations Commission concerning the best performing schools of accountancy in licensure examination.

Looking back, in 1991-1995 survey of top performing schools of accountancy in board examination, Lyceum of Batangas attained the single honor of being one of the top ranking schools placing number two (No. 2) nation wide among those that had 60-99 group of examinees. However, it ranked No. 8 out of 290 schools across the country. This goes to show that Lyceum of Batangas has already maintained its standing in the list of schools with high performance in licensure examinations for Certified Public Accountants.

At the May 2006 board examination, Lyceum of Batangas was declared No. 10 throughout the country as participated in by 344 schools of accountancy. Going region wide, it placed first among the schools, and naturally, first in the province of Batangas.

More significantly, Lyceum of Batangas; candidate, Maricel Marasigan, placed 10th place in top 20 examinees. This proves that the school has the competitive edge over other schools of accountancy in Batangas. It would be recalled that in 1989, Alice Marie Trongco garnered the third place in the national top 10 examinees, and repeated by Edwin Tapay who got 13th place in the 1994 board examination.

The feat of Lyceum of Batangas in board examination covering the periods 1995-1998 and 2001-2002 has been maintained when it garnered the 9th place in best performing school of accountancy in the whole Region IV. Its mean score obtained 18 percent passing, which is still higher than the national mean.

CONCLUSIONS

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

1. Teachers of accounting in the province were in their prime and are still capable of enhancing their capabilities to share with the students their expertise in public accountancy.
2. The teachers of Accounting were skillful in the six aspects of instruction.
3. Basically, the administrators, teachers and students shared similar assessments of the capabilities and competence of accounting teachers in the execution of their teaching responsibilities.
4. The problems of teachers of accounting with the students center on their attitude toward their studies.
5. Lyceum of Batangas has the competitive edge over private school of accountancy in terms of its performance in board examinations.

RECOMMENDATIONS

In the light of the findings of the study, the following are hereby endorsed as its recommendations.

1. The schools of accountancy should hire accounting teachers who are in their prime, preferably with masters' degree aside from license in public accountancy and with tried skills in teaching.

2. Performance of accounting teachers may be appraised periodically to determine their competence in teaching the subjects especially those that are used in board examinations. .

3. Certain skills identified in this study may be used in appraising teachers competence in teaching accounting subjects.

4. The school's guidance councilors, deans of accountancy and teachers should intensify their efforts in guiding the students to improve their study habits.

5. Lyceum of Batangas should maintain its record performance in board of examination in accountancy to merit the honors it has reaped through the years.

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