

Training Needs of Accounting, Business and Management (ABM) Senior High School Faculty

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Abstract – The Philippines' educational landscape underwent a transformative shift with the adoption of the K-12 education system, a comprehensive reform aimed at aligning the country's educational standards with global benchmarks. This reform introduced a two-year extension to the basic 10-year education cycle, encompassing specialized strands, including Accounting, Business, and Management (ABM). Nevertheless, challenges persist within the ABM curriculum, characterized by its theoretical orientation, inadequacy in practical application, and notable gaps in critical areas like financial literacy, entrepreneurship, and problem-solving skills. Graduates often enter the workforce lacking essential communication, critical thinking, and technology skills, resulting in a misalignment with industry needs. Furthermore, the curriculum fails to prepare students for the increasingly globalized business environment.

This research explores the training needs of ABM faculty members in public senior high schools in Batangas City. A descriptive survey method was employed, incorporating a custom Training Needs Survey instrument. Findings revealed that teaching Marketing was the highest-priority training need among ABM faculty while teaching Economics was the least. To address these specific training needs, a comprehensive training plan was developed.

Recommendations include post-module evaluations to ensure training effectiveness, consideration of the proposed training plan in community engagement projects at the Business Graduate School, and conducting an impact study post-training program.

Keywords – Training Needs, Senior High, Accounting, Business, Management

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INTRODUCTION

The educational reform in the Philippines changed the design of the teaching requirements in the country. Adopting the K-12 education system in the Philippines represents a significant milestone in the country's educational landscape. It is a comprehensive reform that seeks to align the Philippine educational system with global standards, enhance the quality of education, and better prepare Filipino students for the challenges of the 21st century. K-12, "Kindergarten to Grade 12," is a departure from the previous 10-year basic education cycle and involves two additional years of senior high school. Different strands were introduced to develop specializations like Accounting, Business and Management (ABM), Science, Technology, Engineering and Mathematics (STEM), Humanities and Social Sciences (HUMSS), and General Academic Strand (GAS). It is expected then that through this paradigm shift in the educational system, the students who will graduate will possess the academics and lifelong learning skills to become leaders in their communities.

The alignment of the K to 12 educational system to be at par with the ASEAN member countries intends to recognize the needs of the learners to develop their potential and enhance their skills to serve their purpose in their immediate, local, national, and global communities. This adaptation of the new system requires support focusing on delivering the new curriculum to prepare the faculty concerned about these changes. Teacher professional development for instance, is necessary for them to effectively function as classroom facilitators [1].

The K to 12 curriculum in the Philippines has a commendable vision to produce globally-competitive graduates equipped with the essential skills and knowledge to thrive in their chosen fields. However, the reality is that the implementation of this ambitious curriculum faces significant hurdles, particularly in the case of teachers in the ABM Strand.

Oira's [2] study shed light on a critical issue teachers in the ABM Strand grapple with challenges

stemming from resource limitations and inadequate training. The findings indicated a gap in the teachers' knowledge and skills, hindering their capacity to effectively deliver ABM subjects within the K to 12 framework.

In a parallel study conducted by Mendoza (2018), the repercussions of K to 12 implementation in the ABM Strand were illuminated differently. The research exposed a disparity between what is taught in the classroom and what is genuinely required by the industry. This gap presents a critical need to align the curriculum with industry demands to ensure the production of competent graduates who can bridge the divide between classroom learning and real-world application.

Implementing the K to 12 curriculum in the ABM Strand has indeed encountered challenges, notably concerning teachers' preparedness and the curriculum's alignment with industry requirements. These challenges call for a proactive response, and this is where the initiative by the Graduate School, specifically the Master in Business Administration and Doctor of Philosophy in Management Programs, comes into play. Recognizing the need to address these concerns, they have taken the commendable step of launching a Training program for ABM faculty members. By conducting training needs survey and focusing on faculty in public schools, who often face resource limitations and training support constraints from the DepEd, they're addressing the immediate challenges and contributing to the broader goal of Continuing Professional Development (CPD) for teachers. This approach not only bridges the gaps in teacher preparedness but also serves as a testament to the collaborative efforts required to enhance the quality of education and align it with industry standards, thus contributing to the success of the K to 12 curriculum in the Philippines.

OBJECTIVES OF THE STUDY

This action research was conducted to determine the training needs of the Accounting, Business and Management Faculty in public Senior High Schools in Batangas City.

Specifically, it sought to identify the training needs of the target beneficiaries in review on teaching accounting, partnership and corporation, business and organization, marketing and personality development, economics, entrepreneurship and research; and develop a training plan for ABM faculty.

MATERIALS AND METHODS

Research Design

The descriptive-survey method was used in this study. This research design means that surveys are made in order to discover some aspects training needs and the word survey denotes an investigation of a field to ascertain the typical condition is obtaining. This can be a valuable tool to identify trends, patterns and relationships among variables [4].

Respondents of the Study

The Training Needs Survey was conducted to the 25 Accounting, Business and Management Faculty members under the public Schools Division of Batangas City particularly those in Alangilan Senior High School (11), Conde Labac National High School (3), Natalla V. Ramos Memorial National High School (1), Pedro S. Tolentino Memorial National High School (1), Tabangao National High School (12).

Instrument

A self-made Training Needs Survey was used in this study. It covered the seven subjects under the Senior High School Curriculum such as Review in Teaching Accounting; Partnership and corporation; Review in Teaching Marketing and Personality Development; Review in Teaching Entrepreneurship; Review in Teaching Research and Reviews in Teaching Economics. Each items was rated using the following Likert scale: 1-1.50 Not Needed (NN); 1.51-2.50 In Need (IN); 2.51 -3.00 Of Great Need (OGN).

The questionnaire were also verified to a reliability test. Based on the result it has an excellent consistency as exhibited by the Cronbach's Alpha value of (.962).

Data Collection

After the initial collaboration with the Schools Division Office and approval of the Letter to conduct the Training Needs Survey, the survey was disseminated online through Google Forms to the participants' respective emails and the School Division's Head. For some schools, questionnaires were printed and disseminated. Ethical considerations were followed in obtaining and handling data from the respondents. Once finished, all responses were retrieved from Google Forms and transferred to Microsoft Excel/ Google Sheets for coding. Data was analyzed through Statistical Package for the Social Sciences (SPSS) and interpreted by the researchers.

Data Analysis

The questionnaires were collected, tabulated and interpreted. Weighted mean and ranked were used to determine which training is most needed in the seven subjects of Accounting, Business and Management Faculty in public Senior High Schools in Batangas City.

Ethical Considerations

Data collected from the survey questionnaire are kept confidential and used only for this study. The anonymity of respondents' names and specific responses have been maintained and not disclosed or mentioned during the study.

RESULTS AND DISCUSSION

Table 1
Training Needs Survey for Accounting, Business and Management Senior High School Teachers

TOPICS	WM	VI	R
1. Review in Teaching ACCOUNTING			
Fundamentals of Accounting			
1.1 Review on Accounting Equation and T Accounts	2.29	IN	4
1.2 Preparation of Financial Statements	2.41	IN	2
1.3 Recording Business Transactions	2.35	IN	3
1.4 Completing the Accounting Cycle of Merchandising Business	2.53	IN	1
Composite Mean	2.40	IN	
2. Partnership and corporation			
2.1 Basic Concept of Partnership	2.41	IN	2.5
2.2 Partnership Formation	2.35	IN	5
2.3 Partnership Operation	2.35	IN	5
2.4 Partnership Dissolution	2.35	IN	5
2.5 Partnership Liquidation	2.41	IN	2.5
2.6 Corporation Accounting	2.47	IN	1
Composite Mean	2.39	IN	
3. Review in Teaching Organization and Management			
3.1 Principles of Management	2.47	IN	2
3.2 The Dynamics of People and Organization	2.47	IN	2
3.3 Current Issues in Management	2.35	IN	4
3.4 Stress and Counseling	2.47	IN	2
Composite Mean	2.44	IN	
4. Review in Teaching Marketing & Personality Development			
4.1 Principles of Marketing	2.41	IN	5
4.2 Trends in marketing	2.65	OGN	2
4.3 Current Issues in Marketing	2.65	OGN	3
4.4 Market Research	2.71	OGN	1
4.5 Market Plan	2.47	IN	4
4.6 Personality Development	2.29	IN	6
Composite Mean	2.53	OGN	
5. Review in Teaching Entrepreneurship			
5.1 Developing and Screening Business Ideas	2.29	IN	4
5.2 Industry Analysis	2.47	IN	2
5.3 Competitor Analysis	2.41	IN	3
5.4 Preparing Business Plan	2.53	IN	1
Composite Mean	2.43	IN	
6. Review in Teaching Research			
6.1 Fundamentals of Research	2.41	IN	1
6.2 Research Make Easy	2.35	IN	2.5
6.3 Reviewing the Literature	2.29	IN	4
6.4 Writing the Research Proposal	2.35	IN	2.5
Composite Mean	2.35	IN	
7. Review in Teaching Economics			
7.1 Supply, Demand and Market Equilibrium	2.36	IN	2
7.2 Price Theory Analysis	2.41	IN	1
7.3 Economic Activity	2.29	IN	3.5
7.4 Market System and Enterprise	2.29	IN	3.5
Composite Mean	2.34	IN	

Table 1 shows the survey results conducted among offering Senior High Schools. There were 25 ABM faculty in the Public Schools under Batangas City respondents who participated in the survey. It revealed

that the Core seven subjects identified are all In Need (IN).

Among the subjects, Marketing and Personality development obtained the highest rank with a composite mean of 2.53 which means Of Great Need. It consisted the topics like Trends in marketing 2.65 (OGN), Current Issues in Marketing 2.65 (OGN) and Market Research 2.71 also Of Great Need. This means that overall, updates in Teaching Marketing is what they would like to learn nowadays. This can be attributed to the fact that there is now great change in the marketing aspect in business operations since the “new normal” set up is now introduced due to the pandemic. According to Top [5] from the start of the virus pandemic, the actual visit in offline stores drop by 90% within just a month’s span, this is really unexpected to happen wherein there is limited foot traffic, and most businesses rely on it have been affected so much by the way the advertisers and businesses are handling their digital needs. This is a manifestation that the impact of pandemic will force people to cope with the changes.

Ranked next was about Organization and Management with a composite mean of 2.44 which also interpreted as In Need. This composed of subjects like Principles of Management 2.47 (IN), The Dynamics of People and Organization 2.47 (IN), Current Issues in Management 2.35 (IN), Stress and Counseling 2.47 (IN). According to the interview in one of the faculty, they would like to learn the updates in the management of organization, also under the premise of new normal. There were already many changes like the adoption of Work from Home Scheme as work arrangement. There was a question on how situations like these could be applied like the monitoring of employees and the concept of control, and how performance could be measured.

Getting the third rank was the Teaching of Entrepreneurship with a composite mean of 2.43 or In Need (IN). This area was composed of Developing and Screening Business Ideas with a mean of 2.29 or In Need; Industry Analysis with 2.47 mean (IN), Competitor Analysis at 2.41 mean which is IN and Preparing Business Plan with 2.53 mean or also In Need.

It can be inferred here that Entrepreneurship is a very good topic aside from the fact that it is included in the curriculum to entice Senior High School to be engaged in these activities at an early age. Getting updates on how this can be effectively taught among students would mean teaching can efficiently be done which may generate more entrepreneurs someday. Hit et al., [6], believes that making high school students graduate

being “innovation ready” – means they receive the critical thinking, communication, and collaboration skills that will help them invent their own careers. Moreso, entrepreneurship education prepares students from all socioeconomic backgrounds as they are taught how to think outside the box and nurture unconventional talents and skills.

Ranked 4th and 5th are the subjects in Accounting particularly the Fundamentals of Accounting and Partnership and Corporation which received a composite mean of 2.40 and 2.39 respectively. As to Review on Accounting Equation and T Accounts got 2.29 mean of In Need, Preparation of Financial Statements at 2.41 also IN, Recording Business Transactions at 2.35 and IN and Completing the Accounting Cycle of Merchandising Business at 2.53 mean of In Need.

Commonly, most of the students hate to study numbers especially if it is Accounting. They are having difficulty in recognizing accounts, how they will be recorded properly, and the unbalanced transactions, which turned the students to be a very stressful academic life. This can be the reason why the respondents would like also to have a review in teaching Accounting, that is to help students easily understand the principles applied and make the learning simpler and enjoyable.

The significance of teachers' training in accounting principles is reinforced through multiple studies. Brown and Ghosh [7] emphasize that such training equips teachers to deliver high-quality instruction and help students better comprehend the subject matter, applying it effectively in real-world scenarios. Furthermore, the study by Gbadeyan and Adeyemi [8] underscores that teachers with a solid foundation in accounting principles are not only better at assisting students in developing critical thinking skills but are also adept at guiding them in financial statement analysis, trend identification, and sound decision-making.

Expanding on this theme, Titilayo and Adewale's research [9] highlights the vital role of teacher training in financial statement preparation. Their findings suggest that teachers equipped with this knowledge excel in teaching students to accurately and efficiently create financial statements. This proficiency enhances students' grasp of financial accounting, contributing to improved performance in the subject. Collectively, these studies emphasize the value of teacher training in accounting principles for enhancing the overall quality of accounting education and students' academic achievements.

Ranked 6th is the Review in teaching Research with a composite mean of 2.35 of In Need. This was composed

of the following lessons such as Fundamentals of Research with a mean of 2.41 (IN), Research Make easy 2.35 mean or IN, Reviewing the Literature with a mean of 2.29 (IN) and Writing the Research Proposal with 2.35 mean or In Need. Doing research is not an easy task, it applies the saying that practice makes things perfect. The ins and outs of doing research may not be understood if constant writing will not be done. This item was not of great need compared to the other as the participants were teaching mostly Accounting and were not exposed to so many difficulties in doing or teaching research.

The teaching of the ABM (Accountancy, Business and Management) curriculum is crucial in shaping the knowledge and skills of students in the field of business and management. However, with the continuously evolving trends and changes in the business world, teachers of ABM need to be equipped with research skills to keep up with these changes and provide up-to-date knowledge to their students.

In a study conducted by Yau and Cheng [10], it was found that teachers who underwent research training were able to develop their research skills, which helped them in designing and implementing effective teaching strategies. Additionally, research training also improved their ability to assess student learning and evaluate the effectiveness of their teaching methods.

Moreover, in a research paper by Alipio [11], it was emphasized that teachers need to have research skills not

only to enhance their teaching but also to contribute to the development of knowledge in the field of ABM. By conducting research, teachers can identify gaps in existing knowledge and contribute to the development of new knowledge, which can be used to improve teaching and learning practices in the ABM curriculum.

The least from the rank was Economics with a composite mean of 2.34 also considered as In Need. This was composed of Supply, Demand, and Market Equilibrium with 2.36 mean (IN), Price Theory Analysis with a mean of 2.41 or IN, Economic Activity at 2.29 mean (IN) Market System and Enterprise with a 2.29 mean or In Need.

The results revealed that according to the respondents, applied economics was the easiest subject to teach for it does not require so much updates. The theories being taught here were still the same concepts they had learned from their college days, thus did not have so much problem in delivering the lesson. However, still, they were interested in the techniques that can be adopted for teaching the subject.

According to Siegfried [12] economics education has a positive impact on the teaching performance of faculty members. The study found that economics-trained faculty members were more effective in teaching principles courses and were more likely to teach courses in their areas of specialization.

Table 2
Proposed Training Plan for ABM Faculty Members

Module	Course Title	Course Contents	Target Date
1	Review in Teaching Marketing	<p>Topic 1. Teaching Methodology in Senior High School</p> <p>Topic 2. Marketing</p> <p>Contents: Trends in marketing Current Issues in Marketing Market Research</p>	<p>December 2020</p> <p>June 2021</p>
2	Review in Teaching Organization and Management	<p>Topic 3 Organization and Management</p> <p>Contents: The Dynamics of People and Organization Current Issues in Management Stress and Counseling</p>	January 2022
3	Review in Teaching Partnership and Corporation	<p>Topic 4 . Partnership and corporation</p>	July 2022

		Contents: Basic Concept of Partnership Partnership Liquidation Corporation Accounting	
4	Review in Teaching Accounting	Topic 5 Fundamentals of Accounting Contents: Recording Business Transactions Completing the Accounting Cycle of Merchandising Business	January 2023
5	Review in Teaching Research	Topic 6 Research Contents: Fundamentals of Research Research Make Easy Writing the Research Proposal	July 2023
6	Review in Teaching Economics	Topic 7 Economics Contents: Supply, Demand and Market Equilibrium Economic Activity Market System and Enterprise	January 2024

The table above represents the proposed training modules as the results of the training needs analysis conducted. There are six modules covering the areas of review that have been investigated. The title of the module is presented and the coverage of the topics to be discussed by the Facilitators. Since this is considered as the community engagement of Business students who are enrolled in Master in Business Administration and PhD in Management and faculty members in Graduate School under these programs, they also serve as the facilitators for this project.

CONCLUSION AND RECOMMENDATION

Based on the results, the faculty members in ABM subjects prioritize training in Marketing and Personality Development, reflecting the need to adapt to the changing marketing landscape in the "new normal." Additionally, they seek training in Organization and Management to align practices with remote work arrangements. Encouraging entrepreneurship among students is also a high priority. While Accounting and Research receive attention, they are perceived as less immediately critical, while Economics is considered well-understood, requiring less attention in terms of updates and training. Tailoring training programs to these specific needs can enhance the quality of education in ABM disciplines.

In response to the survey findings, it is recommended that educational institutions take a targeted approach to faculty development. First, customized training programs should be designed to address high-priority areas, such as Marketing, Organization and Management, and Entrepreneurship, with a focus on adapting to the "new normal." These programs should include practical examples and real-world case studies. Secondly, simplified teaching modules for Accounting, periodic updates for Economics, and optional research training can enhance the faculty's expertise. A culture of entrepreneurship should be fostered within the institution through events and mentorship programs, and feedback mechanisms should be established to continually refine training initiatives. By implementing these recommendations, educational institutions can better equip ABM faculty members to provide high-quality education that aligns with industry demands and prepares students for the challenges of the 21st century.

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