

Competency Assessment of The Accountancy, Business and Management Grade 12 Learners in The Department of Education for TESDA Bookkeeping NC III Qualification

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Abstract - *This research aimed to predict the chance of a Senior High School Assesse to pass the Competency Assessment for the Qualification of Bookkeeping NC III to be conducted by a TESDA Competency Assessor. The study was a mixed method approach using the predictive validity research methodology with 17 Assesses. Scorecard revealed that for an Assesse to pass the Competency Assessment successfully, the percentage score must be 75%. In achieving the goal, the study designed Instructional Materials (IMs) such as a Teacher's Made Module and an In-House Assessment Tool that explored the Five Core Competencies. The prediction validity confirmed that the test results of the 17 Assesses with transmutation values of 4 had descriptive equivalencies of a very high probability of the prediction made such that the In-House Assessment Tool can predict the required competencies, can predict the chance of passing, can predict the required passing scores and can predict the actual scores of the TESDA Assessment, therefore, reject the null hypotheses (H1, H2, H3, and H4). Besides, the 17 Assesses were all competent, where A4 and A13 (77) got the lowest on actual scores, and A6 and A14 (86) got the highest on actual scores, therefore, reject the null hypotheses (H5, H6, and H7) because the results further confirmed that the In-House Assessment Tool had a very high probable relationship as to the TESDA Assessment Tool, the required competencies in the industry and both on their weighted learning competencies (LCs). Data on the training gaps and needs analyses served as a reference guide for the Accounting teachers to reposition actual teaching methods and strategies in the areas which are parts of the Assessment Scorecard in their Remediation, Enrichment, and Exercises (REE) in the future.*

Keywords – Bookkeeping, Competency Assessment, Institutional Assessment, National Certification

INTRODUCTION

Competencies generally include knowledge, motivation, social characteristics, and one person's roles or skills under the organizations' demands.

For the Accountancy profession, one has to pass the Certified Public Accountant Licensure Examination (CPALE) given by the Board of Accountancy (BOA), spearheaded by the Professional Regulation Commission (PRC). Then, practice the profession in line with the same field of interests to warrant professional advancement, a greater appreciation, and increase the level of competencies as compelled by the present generation. The same treatment shall likewise apply for one to become a Certified Bookkeeper (CB). He or she must undergo purposive training to enhance precision and technical knowledge and pass the

Competency Assessment set by the regulatory bodies such as the TESDA Philippines.

It is where the objectives of this initiative have brought into its realization. Groups of interests and Professionals, such as Business Educators, Research Enthusiasts, Statisticians, Practitioners, Competency Assessors, Accountants, and Bookkeepers, evaluate how the set objectives realized. The joint mission statements of the Technical Education and Skills Development Authority (TESDA) and the Department of Education (DepEd) underscored skills and competencies in the field of business.

Last August 2017, in the Regional Mass Training for Senior High School teachers held at Don Mariano Marcos Memorial State University – South La Union Campus, discussed the importance of passing the K-12 Law or the

Enhanced Basic Education Curriculum of the Department of Education in the country. This move emphasized on life-learning skills and competencies in areas of Qualifications. The K-12 program welcomes Technical Vocation Education skills indispensable in the advent of globalization to be at par with the other countries that have already prioritized the inclusion of the K12 program into their Secondary Schools Curricula.

There are four (4) expected exits in line with the program once a learner has completed the prescribed K-12 curriculum. One of these is the entrepreneurial skills wherein a Senior High School learner is taught to steer business endeavor in line with his interests where he can explore different creativities and innovations compelled by the 21st-century business environment. The next exit is the insistent improvements of his acquired personal skills, which shall be rooted from the training grounds wherein the learner is given varied options to increase the level of acquired skills and competencies according to his choice with the support and programs presented by TESDA. The third expected exit is the opportunity for a learner to continue his studies at the tertiary level to take college life challenges. Indeed, by observing the offered subjects with the different strands in the Senior High School Department for example, such as the Science, Technology, Engineering and Mathematics (STEM), the Accountancy, Business and Management (ABM), the Humanities and Social Sciences (HUMSS) and the General Academic Strand (GAS), the subjects offered are the same with those offered in college curricula to prepare learners for the college entrants. The last exit is employment opportunity, wherein the learner may look for a part-time or full-time job to support subsistence. He has already acquired the knowledge and skills from the training centers as evidenced by a *Certificate*, and considers competent in the job's Qualifications and expected to deliver and perform within or above the required exceptional level of competencies and skills required in the industries.

Summarizing the four (4) exits are

employment, college, entrepreneurship, and technical skills expected from a Senior High School graduate of this era.

Generally speaking, TESDA Philippines mandates to re-engineer skilled workers and position them to continue increasing the level of competencies in Qualification's specific area. The vision and mission statements of TESDA aligned with the track offered in the Department of Education, which is the Technical Vocational Livelihood Track, with different options to choose from based on the interest of the learner to be recognized as one skilled worker and competent in the field. It is guaranteed employment credentials as evidenced by the National Certifications awarded by TESDA Philippines, which is globally recognized.

Further, the *synchronization* of the four (4) Government agencies in the country evidenced by the passage of Republic Act No. 7796 or the TESDA Act of 1994, Republic Act No. 7722 for Commission on Higher Education (CHED), Republic Act No. 2260 which created the Civil Service Law and Republic Act 10533 (Enhanced Basic Education Act of 2013) or the K-12 Law. These marked multi-disciplinary approaches infused to produce life-learning skills as inscribe to their vision-mission statements.

Under TESDA following the Technical Vocational Livelihood Track of DepEd, there are many Qualifications where learners are encouraged to explore their knowledge, skills, and attitudes where they best fit. Some of these Qualifications that are open to learners are Beauty Care, Hairdressing, Food and Beverages, Barista, Bartending, Event Management Services, Tour Guiding, Housekeeping, Wellness Massage, and Cookery, both in private and public sectors. As per confirmation with the TESDA-ROI Provincial Director, when applying for each Qualification, the Assessment Center (AC) where the actual conduct of Assessment will take place should be well-prepared as to utensils, equipment, and other necessary paraphernalia to achieve competencies of the Qualification; hence, the Assessment is a mock-up of the actual environment of the nature of the

job when accommodating Assesses for authentic Assessment.

In Academic Track's case having four (4) strands (STEM, ABM, HUMSS, GAS) to choose from, only the ABM strand has the Qualification to pursue Assessment for the Qualification of Bookkeeping National Certificate Level III.

The Bookkeeping National Certificate Level III, for example, aims to strengthen the Bookkeeping competencies of every Certified Bookkeeper and to protect the integrity of both the Bookkeeping and the Accounting professions in the country. For as long as a business exists on the corner, the Bookkeeping functions will substantiate its existence.

In realizing all these goals, the Accounting profession has recognized the importance of emphasizing skills in the Accounting curriculum, where innovations have greatly enhanced learners' abilities to incorporate instruction in such skills.

From the prevalent conditions of today's Accountancy profession, this study conceptualized to describe the Basic Accounting skills possess by our learners from the grassroots and to provide recommendations on areas requiring reinforcement to become successful Bookkeepers and Accountants in the field of business where these Accounting learners will be the custodian of business assets and resources in the future.

Besides, this research communicates the importance of the National Certificate (NC) for a future Certified Bookkeeper and Accountant as an added credential. It will support the Accountancy profession's career path. In augmenting experiential learning, he competes within himself to increase the competency level required to pass Assessments in the future. Through this platform, one can see and enjoy his Accounting subjects in the Senior High School Department towards his passion and love for the Accountancy profession.

OBJECTIVES OF THE STUDY

This research aimed to predict the chance of a Senior High School Assesse to pass

the Competency Assessment for the Qualification of Bookkeeping NC III to be administered by a TESDA Competency Assessor.

Specifically, it sought answers to the following questions; 1) How is the percentage score determined to pass the Qualification? 2) How is the predictability of passing the Competency Assessment warranted along with the Five Core Competencies, such as Module 1 – Journalize Transactions, Module 2 – Post Transactions, Module 3 – Prepare Trial Balance, Module 4 – Prepare Financial Reports, and Module 5 – Review Internal Control System? 3) How are the Competency-Based Learning Materials goodness-of-fit as predictability tools used in the In-House Assessment drill such as Teacher's Made Module and In-House Institutional Assessment? and 5) What is the training gap between the In-House Assessment and the TESDA Competency Assessment of an Assesse?

In achieving the research objectives, the researchers designed a Teacher's Made Module and an Institutional Assessment Tool to help realize the Assesses' required competencies and skills to increase the Competency Assessment chances.

The study hypothesized that the Institutional Assessment tools could not predict the chances of passing, cannot predict the passing scores, do not have probable relationships with the TESDA Assessment tools and the weighted learning competencies required in the industry.

Further, the study revealed training gaps and training needs that alert Assessors or Trainers to focus lectures and emphasize areas of learning competencies (LCs) requiring remediation, intensive reviews, and practice drills to increase the chances of passing an Assesse.

This initiative may consider in the Division Level for subsequent review and simulation among Senior High Schools in the entire Division of La Union, which offers the same strand of Accountancy, Business and Management. It will promote confidence in the

education sector for greater chances of passing the Competency Assessment of Bookkeeping NC III Qualification under the TESDA Qualification System and Competency Assessor.

MATERIALS AND METHODS

This research was a mixed method approach using the predictive validity research methodology wherein the Institutional Assessment tools used were the In-House Institutional Assessment Tool and a Teacher’s Made Module (Accounting for Merchandising Business), both were anchored on the specifics of Trainer’s Methodologies (Assessor), Training Regulations as prescribed by TESDA (Qualification System), and aligned with the DepEd Curriculum Guide for ABM learners.

The total sampling was 17 Assesses who were the outgoing Grade 12 Accountancy, Business and Management learners who finished their Accounting I/II subjects and were ready to undergo Competency Assessment for the Qualification of Bookkeeping NC III after series of review, drills, and practices for the Second Semester of the Academic Year 2019 – 2020.

The 17 Assesses comprised 27% (17/63) of the total number of candidates for the graduation in the ABM strand based on their academic evaluation initiated by the Accounting Teachers, Research Statistician, Assistant Principal, and Principal.

The 17 Assesses went for an In-House drill, review, and mock-up to gauge Assesses and increase confidence level to pass the Competency Assessment under the Competency Assessor's direct supervision from November 2019 to February 2020.

Further, the final scores of the actual Competency Assessment retrieved from the Assessment Center (AC) with the Competency Assessor's consent and approval.

The researchers used percentage and transmutation to present the data for the discussions and interpretations.

Table 3. Transmutation

In-House	Module	Assessment		Probability
80-100	120-155	4	Competent	Very High
52-79	80-119	3	Not Yet Competent	High
26-51	40-79	2	Repeat Assessment	Low
0-25	0-39	1	Incompetent	Very Low

RESULTS AND DISCUSSIONS

The significant findings of the study were the following.

The passing percentage for the enumerated cases, i.e., Case 1 (85%), Case 2 (12%), and Case 3 – Reasonable Adjustment (3%) was 75%. The required passing score is the simulation of the Five Core Competencies of TESDA, DepEd Curriculum Guide, and industry requirements. Further, the Scorecard concluded that Instructional Materials (IMs) map the required standards of core competencies to increase the chances of passing in the future.

The Teacher's Made Module was set with a total of 155 items and transmuted (4) with a descriptive equivalency of competent Assesse. The Teacher's Made Module's design aims to objectively predict the chances of passing, the required passing score, the actual passing score, and the significance of the test results for Assesses, TESDA Assessment tools, and the competencies required in the industry.

The total percentage score for the Assesse to pass the In-House Assessment must be 80% out of the expected 100%. The In-House Assessment tool's design aims to objectively predict the chances of passing, the required passing score, the actual passing score, and the significance of the test results for Assesses, TESDA Assessment tools, and the competencies required in the industry.

Table 7. Module Scores

N=17

Assesse	Actual Scores	Transmuted	Assessment
A1	130	4	Competent
A2	137	4	Competent
A3	126	4	Competent

Continuation...

Assesse	Actual Scores	Transmuted	Assessment
A4	150	4	Competent
A5	152	4	Competent
A6	148	4	Competent
A7	147	4	Competent
A8	120	4	Competent
A9	133	4	Competent
A10	144	4	Competent
A11	133	4	Competent
A12	149	4	Competent
A13	129	4	Competent
A14	127	4	Competent
A15	136	4	Competent
A16	134	4	Competent
A17	132	4	Competent

The seventeen (17) Assesses passed the core competencies and found to be all competent in the Qualification. The Teacher's Made Module enabled the 17 Assesses to understand concepts, underlying principles, and processes of Basic Accounting. Further, its performance standard enables them independently or with their classmates to present an acceptable level of competency required by the industry. They are now ready to take the Competency Assessment of TESDA under the supervision of a Competency Assessor.

Table 8. In-House Scores

N=17

Assesse	CASE (90%)	TXN (10%)	Total (100%)	Transmuted	Assessment
A1	79	7	86	4	Competent
A2	84	9	93	4	Competent
A3	82	8	90	4	Competent
A4	73	7	80	4	Competent
A5	85	7	92	4	Competent
A6	78	8	86	4	Competent

Continuation...

Assesse	CASE (90%)	TXN (10%)	Total (100%)	Transmuted	Assessment
A7	83	8	91	4	Competent
A8	84	9	93	4	Competent
A9	78	7	85	4	Competent
A10	82	8	90	4	Competent
A11	80	9	89	4	Competent
A12	83	8	91	4	Competent
A13	87	9	96	4	Competent
A14	85	9	94	4	Competent
A15	82	8	90	4	Competent
A16	84	10	94	4	Competent
A17	85	10	95	4	Competent

In analyzing the required percentage score of 75%, all the 17 Assessments passed and found to be all competent. In the transaction analysis area wherein the percentage needed was 10%, all the 17 Assesses were competent. The In-house Assessment Tool's design can predict the required competency scores of the TESDA Assessment. They are now ready to take the Competency Assessment of TESDA under the supervision of a Competency Assessor.

Table 9. TESDA Assessment – BKP NC III

N=17

Assesse	TESDA			In-House			Training Gaps	
	P	T	Assessment	P	T	Assessment	P	T
A1	78	4	Competent	86	4	Competent	-8.0	0.0
A2	81	4	Competent	93	4	Competent	-12.0	0.0
A3	80	4	Competent	90	4	Competent	-10.0	0.0
A4	77	4	Competent	80	4	Competent	-3.0	0.0
A5	84	4	Competent	92	4	Competent	-8.0	0.0
A6	86	4	Competent	86	4	Competent	0.0	0.0
A7	84	4	Competent	91	4	Competent	-7.0	0.0
A8	85	4	Competent	93	4	Competent	-8.0	0.0
A9	79	4	Competent	85	4	Competent	-6.0	0.0
A10	79	4	Competent	90	4	Competent	-11.0	0.0
A11	80	4	Competent	89	4	Competent	-9.0	0.0
A12	81	4	Competent	91	4	Competent	-10.0	0.0
A13	77	4	Competent	96	4	Competent	-19.0	0.0
A14	86	4	Competent	94	4	Competent	-8.0	0.0
A15	85	4	Competent	90	4	Competent	-5.0	0.0

Continuation...

Assesse	TESDA			In-House			Training Gaps	
	P	T	Score	P	T	Score	P	T
A16	85	4	Competent	94	4	Competent	-9.0	0.0
A17	83	4	Competent	95	4	Competent	-12.0	0.0

Data revealed that the actual TESDA Assessment results were lower than the In-House, such as for A1 was -8.0, A2 was -12.0, A3 was -10.0, A4 was -3.0, A5 was -8.0, A7 was -7.0, A8 was -8.0, A9 was -6.0, A10 was -11.0, A11 was -9.0, A12 was -10.0, A13 was -19.0, A14 was -8.0, A15 was -5.0, A16 was -9.0, and A17 was -12.0. Only A6 (0.0) met the Competency Assessor's percentage scores with the recommendation to maintain and sustain the acquired core competencies.

Based on the training gaps, the study provided the training needs per Assesse for the Accounting teachers may consider in the actual In-House Assessment.

Despite the training gaps, all the 17 Assesses were still competent in the Qualification of Bookkeeping NC III attested and certified by TESDA. Interview revealed with the Competency Assessor; gaps can address by employing objective "reasonable adjustment" or "reasonable allowance" such as the accuracy of the Bookkeeping processes and the financial reports' adequacy.

Based on the In-House Assessment tool's percentage scores on the 17 Assesses, where the Assessment results were competent, data revealed that A4 (80) got the lowest score, and A13 (96) got the highest score. Therefore, reject the null hypotheses (H1, H2, H3, and H4) because the results confirmed that the In-House Assessment tool could predict the required competencies, can predict the chances of passing, can predict the required passing scores, and can predict the actual scores of the TESDA Assessment. All the Assesses had transmutation values of 4 with descriptive equivalencies of a very high probability of the prediction.

Based on the percentage scores of the actual TESDA Assessment on the 17 Assesses, where the Assessment results were competent,

data revealed that A4 and A13 (77) got the lowest scores, A6 and A14 (86) got the highest scores. Therefore, reject the null hypotheses (H5, H6, and H7) because the results confirmed that the In-House Assessment tool has very high probable relationships as to the TESDA Assessment tool, the required competencies in the industry, and both on their weighted learning competencies (LCs).

CONCLUSIONS AND RECOMMENDATIONS

Based on significant findings and results of this study, these were the conclusions drawn.

The set passing scores for the two Assessment tools are 75% for TESDA and 80% for In-House, which yielded a difference of 5% as a safety margin in favor of the In-House tool. It could mean that the higher scores set, the more effort required from the Assesses in the In-House drills.

The 5% safety margin is just a buffer to weather the very highly objective design of the TESDA Assessment Tool used in the Assessment's actual conduct.

Teachers who oversee the Bookkeeping NCIII, the Assessment package, Assessment proper, and Assessment materials should specialize in Accounting courses and pass the Qualification first to lead the Assessment in the overall Assessment procedures objectively.

The TESDA Assessment (Competent, Not Yet Competent, or Repeat Assessment) shall also reflect the level of competencies of the Accounting teachers.

The design of the Teacher's Made Module – Accounting for Merchandising Business ease the burden of dispensing knowledge on the part of Accounting teachers because it provides Assesses (learners) the opportunity to learn independently while enhancing their competencies even outside the actual classroom and training center with minimal or less supervision from the Trainers.

The In-house Assessment Tool mirrors the TESDA Assessment materials potentially increased the overall Assessment package's confidence level both for the Trainers (teachers) and Assesses (learners).

All the Assesses passed the TESDA Assessment, but that does not mean any more room for improvement with any of the Five Core Competencies.

In light of the provided conclusions, this study humbly recommended the following.

The higher score set in the In-House training is to objectively take the Assessment procedures with utmost commitment following 100% Competent Bookkeepers in the ABM strand.

One definition of a very highly objective TESDA Assessment material means there are only (3) three Assessment results, i.e., Competent (C), Not Yet Competent (NYC), or Repeat Assessment (RA). Accounting teachers may find a way to encourage the Assesses to progress independently to achieve the desired result.

The two (2) Institutional Assessment Tools' designs may be continuously enhanced because of the future of the training validation, from less supervision to no supervision at all, on the part of the Assesses, while letting him learn at his own pace and learning styles.

Accounting teachers who facilitate the In-House training possess the minimum requirements, e.g., Bachelor's Degree in Accounting or Accountancy, Diploma in Bookkeeping, Competency Assessor/ TVET Trainer, Seminars and Training aligned in the Accountancy profession, Certified Public Accountant, Holder of Bookkeeping NCIII, for added confidence in the Qualification.

The training gaps and needs analyses served as a reference guide for the Accounting teachers to reposition actual teaching methods and strategies to assess Scorecard areas.

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