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 action 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 is a mixed method approach using the predictive validity research methodology with 17 Assesses. Scorecard revealed that for an Assesse to successfully pass the Competency Assessment 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 had transmutation values of 4 with 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 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). 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 part of the assessment scorecard in their remediation, enrichment and exercises (REE) in the future.

Keywords – Competent, Institutional Assessment, Not Yet Competent, Scorecard

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

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) and practice the same in line with the same field of interests to warrant professional advancement, a greater appreciation and increase level of competencies as compelled by the present generation. Wherein, the same treatment shall likewise be applied 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.

This is where the objectives of this initiative have brought into its realization where different groups of interests and Professionals such as Business Educators, Research Enthusiasts, Statisticians, Practitioners, Competency Assessors, Accountants and Bookkeepers following the Accountancy, Business and Management Strand came to evaluate how the objectives set forth into their respective vision-mission statements both for Technical Education and Skills Development Authority (TESDA) and the Department of Education (DepEd) how skills and competencies in the field of business are objectively achieved.

In the Regional Mass Training for
Senior High School teachers held at Don Mariano Marcos Memorial State University – South La Union Campus last August 2017 where part of the discussions in the seminar was the importance of the passing of the K-12 Law or the Enhanced Basic Education Curriculum of the Department of Education in the country wherein the emphasis was to produce lifelong learning skills and diverse competencies in different areas of disciplines. The K-12 program welcomes skills from Technical Vocation Education indispensable in the advent of globalization to be at par with the other countries which have already prioritized the inclusion of the K12 program into their Secondary Schools Curricula.

In line with the program, there are four (4) expected exits 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. Next exit is the insistent improvements of his own 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 his preparedness to take challenges as posed by college life. Indeed, by simply 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 since he has already acquired the knowledge and skills from the training centers where he was awarded of certifications and now competent in the qualifications required by the job 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 positioned them to continue increasing the level of competencies in the specific area of qualification. The vision and mission statements of TESDA are aligned with the track offered in the agency of 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. This is somehow guaranteed employment credentials as evidenced by National Certifications awarded by TESDA Philippines which is globally recognized.

Further, the synchronization of the four (4) Government agencies in the country are 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 or the Enhanced Basic Education Act of 2013 or simply as the K-12 Law were these marked multi-disciplinary approaches infused to produce lifelong learning skills as inscribe to their vision-mission statements.

Under TESDA following the Technical Vocational Livelihood Track of DepEd, there have many qualifications where learners are encouraged to explore their knowledge, skills and attitudes where they best fit. Some of these qualifications which are open to learners are Beauty Care, Hairdressing, Food and Beverages, Barista, Bartending, Event Management Services, Tour Guiding, Housekeeping, Wellness Massage and Cookery depending on
the availability of the courses offered, both in private and public sectors. As per confirmation with the TESDA-ROI Provincial Director, when applying for each qualification, the assessment center 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 actual assessment is a mock-up of the actual environment of the nature of the job when accommodating Assesses for authentic assessment.

In the case of Academic Track 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 there is business exist 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 Accounting generations, this study was 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 for a future Certified Bookkeeper and Accountant as an added credential, to follow the path and appreciate more of the profession wherein in the augment of his learning experience he competes within himself, to increase the level of competencies required to pass future assessments, as he enjoys his Accounting subjects in the Senior High School Department towards his passion and love of the Accountancy profession in the future.

**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 conducted 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 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 when 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 have designed a Teacher’s Made Module and an Institutional Assessment Tool to help realize the required competencies and skills of the Assesses to increase the chances of passing the Competency Assessment.

The study hypothesized that the institutional assessment tools cannot predict the chances of passing, cannot predict the passing scores, do not have a 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 which alert Assessors or Trainers to focus lectures and give emphasis on areas of learning competencies (LCs) requiring remediation, intensive reviews and practice
drills to increase chances of passing of an Assesse.

This initiative may be presented 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. This 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 action research is a mixed method approach using the predictive validity research methodology wherein the institutional assessment tools used were the actual 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 were considered for the Academic Year – Second Semester of 2019 – 2020.

The 17 Assesses comprised the (17/63) 27% 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 underwent an in-house drill, review and mock-up to gauge Assesses and to increase confidence level to pass the Competency Assessment under the direct supervision of Competency Assessor beginning from November 2019 to February 2020.

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

The researchers used percentage and transmutation to present the data for discussions and interpretations using the following descriptive equivalency.

<table>
<thead>
<tr>
<th>In-House Module</th>
<th>Assessment Probability</th>
</tr>
</thead>
<tbody>
<tr>
<td>80-100</td>
<td>120-155</td>
</tr>
<tr>
<td>52-79</td>
<td>80-119</td>
</tr>
<tr>
<td>26-51</td>
<td>40-79</td>
</tr>
<tr>
<td>0-25</td>
<td>0-39</td>
</tr>
</tbody>
</table>

Table 3. Transmutation

RESULTS AND DISCUSSIONS

The major findings of the study were the following.

The passing percentage both for the enumerated Cases 1 (85%) and 2 (12%) 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 the design of instructional materials (IMs) in the future must be mapped with the required standards of core competencies to increase the chances of passing.

The Teacher’s Made Module was set with a total of 155 items and transmuted (4) with a descriptive equivalency of competent Assesses.

The design of the Teacher’s Made Module is to objectively predict chances of passing, the required passing score, the actual passing score and the significance of the test results both 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 required 100%. The design of the in-house assessment tool is to objectively predict chances of passing, the required passing score, the actual passing score and the significance of the test results both for Assesses, TESDA assessment tools and the competencies required in the industry.

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Table 7. Module Scores

<table>
<thead>
<tr>
<th>Assesse</th>
<th>Actual Scores</th>
<th>Transmitted</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>130</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A2</td>
<td>137</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A3</td>
<td>126</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A4</td>
<td>150</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A5</td>
<td>152</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A6</td>
<td>148</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A7</td>
<td>147</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A8</td>
<td>120</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A9</td>
<td>133</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A10</td>
<td>144</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A11</td>
<td>133</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A12</td>
<td>149</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A13</td>
<td>129</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A14</td>
<td>127</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A15</td>
<td>136</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A16</td>
<td>134</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A17</td>
<td>132</td>
<td>4</td>
<td>Competent</td>
</tr>
</tbody>
</table>

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

Table 8. In-House Scores

<table>
<thead>
<tr>
<th>Assesse</th>
<th>CASE (90%)</th>
<th>TXN (10%)</th>
<th>Total (100%)</th>
<th>Transmitted</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>79</td>
<td>7</td>
<td>86</td>
<td>4</td>
<td>Competent</td>
</tr>
</tbody>
</table>

Noted in the area of case analysis wherein the required percentage score was 75%, all the 17 Assesses passed and found to be all were competent. In the area of transaction analysis wherein the required percentage score was 10%, all the 17 Assesses passed and found to be all were competent. The design of the In-House Assessment Tool can predict the required competency scores of TESDA Assessment to pass the core competencies and 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

<table>
<thead>
<tr>
<th>Assesse</th>
<th>TESDA</th>
<th>In-House</th>
<th>Training Gaps</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>78</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A2</td>
<td>81</td>
<td>4</td>
<td>Competent</td>
</tr>
<tr>
<td>A3</td>
<td>80</td>
<td>4</td>
<td>Competent</td>
</tr>
</tbody>
</table>
Data revealed that 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. Noted that only A6 (0.0) was able to meet on the percentage scores given by the Competency Assessor with the recommendation to maintain and sustain the acquired core competencies.

Based on the training gaps, the study was able to provide the training needs per Assesse for the Accounting teachers may consider in the actual in-house assessment.

Further, 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 be addressed by employing objective “reasonable adjustment” or “reasonable allowance” such as the accuracy of the Bookkeeping processes and the adequacy of the financial reports.

Based on the percentage scores of the in-house assessment tool on the 17 Assesses where the assessment results were competent, where 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 can 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, 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 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

On the bases of major findings and results of this study, these were the conclusions drawn.

The set passing score both for the two assessment tools such as 75% for TESDA and 80% for in-house had a difference of 5% as a safety margin in favor of the in-house tool. This could mean that higher scores set the more effort it requires 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 actual conduct of the assessment.

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

The results of 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 design of the In-house Assessment Tool that mirrors the TESDA assessment materials potentially increased the confidence level of the overall assessment package both for the Trainers (teachers) and Assesses (learners).

All the Assesses passed the TESDA Assessment but that does not mean no 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 the utmost commitment following the aim of 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 designs of the two (2) Institutional Assessment Tools 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 may at least possessed the minimum requirements (Bachelor’s Degree in Accounting or Accountancy, Diploma in Bookkeeping, Competency Assessor/ TVET Trainer, Seminars and Training aligned in the Accountancy profession, a 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 in the areas which are part of the Assessment Scorecard.

REFERENCES


