

Assessing the Needs of Non-Accountancy Business and Management Graduates in the Bachelor of Science in Accountancy Program: Basis for Developing an Accounting Tutorial Project

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Abstract

Purpose: This study aimed to assess the needs of Non-Accountancy, Business, and Management (Non-ABM) graduates enrolled in the Bachelor of Science in Accountancy (BSA) program at a private college institution in Pagadian City, Philippines.

Methodology: Utilizing a purposive sampling method, the study selected 25 Non-ABM graduate participants who met the study's criteria. A qualitative case study approach, guided by Merriam's Case Study model, was employed, collecting data through interviews, observations, and data searching.

Result: The findings revealed that Non-ABM graduates experienced difficulties in keeping up with ABM graduates. Some participants relied on support from relatives and friends to enhance their learning. The study highlighted a significant need for basic accounting tutorials and review classes among Non-ABM students. These needs were addressed through the provision of YouTube tutorial links and simplified handouts.

Recommendations: Participants recommended a more gradual phasing of lesson delivery to improve learning for Non-ABM graduates. The study provides valuable insights into the unique learning processes and needs of Non-ABM students in the BSA program, offering a foundation for academic institutions and educators to develop effective support systems and interventions. This research contributes to a better understanding of the challenges, needs, and learning experiences of Non-ABM graduates enrolled in the BSA program.

Abstrak

Tujuan: Penelitian ini bertujuan untuk menilai kebutuhan lulusan Non-Akuntansi, Bisnis, dan Manajemen (Non-ABM) yang terdaftar dalam program Sarjana Ilmu Akuntansi (BSA) di sebuah lembaga perguruan tinggi swasta di Kota Pagadian, Filipina.

Metodologi: Dengan menggunakan metode purposive sampling, penelitian ini memilih 25 peserta lulusan Non-ABM yang memenuhi kriteria penelitian. Pendekatan studi kasus kualitatif, dipandu oleh model Studi Kasus Merriam, digunakan untuk mengumpulkan data melalui wawancara, observasi, dan pencarian data.

Hasil: Temuan menunjukkan bahwa lulusan Non-ABM mengalami kesulitan untuk mengimbangi lulusan ABM. Beberapa peserta mengandalkan dukungan dari kerabat dan teman untuk meningkatkan pembelajaran mereka. Studi ini menyoroti kebutuhan yang signifikan untuk tutorial akuntansi dasar dan kelas review di antara mahasiswa Non-ABM. Kebutuhan ini diatasi melalui penyediaan tautan tutorial YouTube dan handout yang disederhanakan.

Rekomendasi: Para peserta merekomendasikan pentahapan yang lebih bertahap dalam penyampaian pelajaran untuk meningkatkan pembelajaran bagi lulusan Non-ABM. Penelitian ini memberikan wawasan yang berharga tentang proses pembelajaran yang unik dan kebutuhan siswa Non-ABM dalam program BSA, yang menawarkan landasan bagi lembaga akademik dan pendidik untuk mengembangkan sistem dukungan dan intervensi yang efektif. Penelitian ini berkontribusi pada pemahaman yang lebih baik tentang tantangan, kebutuhan, dan pengalaman belajar lulusan Non-ABM yang terdaftar dalam program BSA.

INTRODUCTION

The implementation of the K-12 curriculum in the Philippines in 2012 aimed to improve the quality of education by providing students with more time to master concepts and skills. The Senior High School (SHS) component, added to the high school curriculum, allows students to specialize in a particular track based on their interests and abilities. While students are expected to choose strands aligned with their future career goals, some schools permit enrollment in college degrees unrelated to their chosen SHS track (Sarmiento & Orale, 2016).

This often results in a knowledge gap for students entering programs that differ from their SHS specialization. Tutorials can help bridge this gap by providing supplementary learning opportunities. Guerra-Martin (2014) defines tutorials as a formal process that fosters a relationship between a more knowledgeable individual and a less knowledgeable individual, aiding in career, professional, and personal growth. Tutoring programs are recognized as effective strategies for enhancing student academic performance, becoming an integral part of educational institutions' teaching methodologies (Morillas & Garrido, 2014).

The Bachelor of Science in Accountancy (BSA) program often presents challenges for students who did not specialize in Accountancy, Business, and Management (ABM) during SHS. The ABM track offers specialized courses in accounting, including Accounting Fundamentals and Business and Management 1 & 2. The Department of Education (DepEd) emphasizes that Fundamentals of Accountancy, Business, and Management 1 (FABM 1) focuses on basic accounting concepts and principles, while FABM 2 builds upon this foundation, focusing on financial statement analysis and preparation. Accounting is cumulative, meaning that each topic relies on previously learned concepts and principles. Therefore, a strong foundation in basic accounting is essential for success in later years of the BSA program (Alipio, 2020).

This research aims to investigate the challenges faced by non-ABM students enrolled in the BSA program and assess their specific needs. The lack of existing research in this area motivated the researchers to conduct this study and identify solutions to support students transitioning into a college program that diverges from their prior SHS track.

LITERATURE REVIEW

Tutorials are widely recognized as a valuable resource for academic support. Tutoring provides individualized remediation to help students achieve mastery of specific topics (Merritt, 2014). In a study by Law et al. (2015), researchers investigated the effectiveness of tutorials in improving student comprehension of the accounting cycle in an introductory financial accounting course. The results demonstrated significant improvements in perceived knowledge of the subject.

Lubin (2015) emphasizes the benefits of tutorials for both instructors and students. Tutorials can lead to more efficient outcomes when instructors understand students' needs and tailor their instruction accordingly.

Dauz (2019) highlights the advantage of an ABM background for students entering the BSA program, as they possess a strong foundation in basic accounting concepts. For non-ABM graduates, tutorials can serve as a bridge to help them gain foundational knowledge before starting the program. Research by Aquila et al. (2019) indicates that student tutoring from peers can be as effective as faculty-led tutoring in enhancing knowledge-based test performance.

Alipio (2020) investigated the impact of the SHS strand on academic achievement and adjustment among first-year college students. The study found a significant difference in academic performance and adjustment based on the student's SHS track. Students who specialized in STEM (Science, Technology, Engineering, and Mathematics) demonstrated better academic adjustment and performance in health sciences programs compared to non-STEM students. This suggests that prior knowledge acquired during SHS significantly influences student success in college.

The existing literature emphasizes the importance of basic accounting tutorials for students whose college programs do not align with their SHS academic track. Studies by Morillas & Garrido (2014), Menard et al. (2015), Ogina (2015), Machika (2015), Law et al. (2015), Olulowo et al. (2020), and Lubin (2015) shed light on the critical role of basic tutorials in student professional development, highlighting the challenges faced by students and providing solutions to overcome these hurdles.

RESEARCH METHOD

Research Design

This study utilized a qualitative case study design based on Merriam's (1994) framework. Qualitative research methods explore participants' experiences, perceptions, and behaviors through non-numerical data, providing in-depth insights into problems and generating new research ideas (Tisdell & Merriam, 2015). A qualitative case study delves deeply into real-world phenomena, investigating them in their natural context. This approach allows researchers to gain a comprehensive understanding and conduct a critical analysis of the phenomenon being studied (Rashid et al., 2019).

Research Environment

The study was conducted at one of the colleges in Pagadian City, Philippines, which offers a Bachelor of Science in Accountancy program.

Research Participants

The research participants comprised twenty-five (25) second-year Non-Accountancy, Business, and Management students enrolled in the Bachelor of Science in Accountancy program during the 2022-2023 academic year.

Research Instrument

The researchers served as the main instrument, guided by an interview-guide question for data collection. The interview consisted of five questions designed to assess the needs of non-ABM students in the BSA program as a basis for developing a Basic Accounting Tutorial (BAT) project. Subsequent questions for each item were asked depending on participant responses for follow-up and detailed information. The questions were also translated into the vernacular language when necessary.

Data Gathering Procedure

Data collection involved interviews, observations, and data mining. Permissions were obtained through formal letters from relevant academic authorities. The collected data, including audio recordings of interviews and information from data mining, provided a comprehensive understanding of the needs of non-ABM students in the BSA program.

Data Analysis

The researchers used inductive and comparative methods of data analysis. This detailed process involves coding, arranging, and inventorying data for easy retrieval and analysis. Category construction included reading transcriptions and field notes, noting key information, and categorizing data related to the research questions. Information was sorted by classifying related and comparable items to match the research questions. Category naming was created using researcher terms, participant responses, or external source words to capture the essence of the phenomenon. Finally, a theory was developed to explain the data results and draw conclusions about future actions.

Ethical Consideration in Research

The researchers followed ethical principles by obtaining informed consent from participants and ensuring the protection and confidentiality of the collected data.

RESULTS AND DISCUSSION

The following results and discussions pertain to non-Accountancy, Business, and Management graduates enrolled in the Bachelor of Science in Accountancy program during the 2022-2023 academic year. The aim was to assess and determine the participants' academic journeys and needs, particularly during their first year, and their recommendations for improving the BSA program.

This study focuses on non-ABM graduates because, unlike ABM graduates, they lack prior knowledge of the program's topics, which affects their ability to adapt to the lessons, especially during their first year. This disparity is often reflected in their grades.

The researchers identified four main categories:

- Non-ABM Graduates' Description of their Academic Journey in the BSA Program
- Non-ABM Graduates' Needs in the BSA Program
- Ways of Addressing the Non-ABM Graduates' needs in the BSA program
- Recommendations to Improve the BSA program for Non-ABM Graduates

Difficulty in Keeping Up with ABM Graduates

Many participants described their journey as stressful and challenging due to their lack of foundational knowledge and the feeling of being left behind. Table 1 presents some of their statements:

Table 1. Participants' Statements on the Difficulty of Keeping Up with ABM Graduates (Academic Year 2022-2023)

Participant	Statement
P3	As a Non-ABM, I had a hard time adjusting and keeping up with the lessons and classmates who were ABM graduates.

P7	It's a lot easier for ABM graduates. It's hard for us Non-ABM to keep-up with them.
P11	It's harder for Non-ABM's. It's an advantage for ABM graduates because they already had some of these topics on senior high.
P9	We can feel the gap and upper hand of the ABM graduates against us. It feels like we are always one step behind.
P15	Very stressful! Keeping-up with the ABM is really hard. Some Non-ABM have ABM friends so they can keep up a little because they have group studies so those without basic knowledge can learn. It's as if they also took ABM. Unlike us, who were first-timers in the city and still has no friends in the school, it's really a struggle.

Participant instructors also observed that some students struggled to grasp the lessons. These students eventually understood, but it required significant effort, extra reading, discussions, and practice problems, leading them to fall behind ABM graduates.

Dauz (2019) suggests that a student's SHS track plays a vital role in their program choice in college. The SHS strand serves as a preparatory experience, and students who lack this preparation may struggle, especially if their program is unrelated to their chosen SHS strand.

Learning with the Help of Friends and Relatives

The second subcategory describes participants relying on friends and relatives for support. Table 2 showcases these statements:

Table 2. Participants' Statements on Support from Friends and Family (Academic Year 2022-2023)

Participant	Statement
P17	I did not struggle much because I have friends and board mates that are ABM. They sometimes have group studies and reviews before the actual class and sometimes join them. Listening to them enabled me to learn a lot of things. It's as if I also took ABM and is ready for the actual class with basic knowledge stored.
P19	"It's not so stressful in my case because even though I'm not an ABM student, my cousin is and we both enrolled in the BSA program. We reviewed together even before the regular class starts. She taught me everything she knows about the course. I already know a little bit about accounting and can already journalize and make simple financial statements. It helped me a lot.

Instructors observed that not all non-ABM graduates fell behind. Some students even excelled in oral recitations due to prior preparation with friends.

Studies indicate that studying with companions yields more positive learning outcomes than studying alone. Cooperative learning or intergroup discussions positively impact motivation,

achievement, personal growth, and self-development compared to competitive and individual learning (Topping et al., 2017).

Understanding the journeys and challenges faced by non-ABM graduates enrolled in the BSA program is crucial for assessing their needs and developing effective solutions (Kaufman, 1972).

These findings suggest that institutions should recognize the diverse learning processes and needs of students, especially non-ABM students enrolled in the BSA program. Creating a supportive environment that acknowledges and addresses student concerns and learning needs can contribute to a positive and empowering educational experience for aspiring CPAs and non-ABM graduates who may be apprehensive about enrolling in the program.

Addressing the Needs of Non-ABM Graduates

1. *A Need for Basic Accounting Tutorials*

The first subcategory identified was the need for introductory accounting tutorials. Table 3 provides evidence supporting this need:

Table 3. Participants' Statements on the Need for Basic Accounting Tutorials (Academic Year 2022-2023)

Participant	Statement
P15	I really need to have a basic accounting tutorial since I had a hard time understanding and catching up with the lessons being taught to us. I can't understand Cost Accounting for loss on units. –
P13	It is challenging dealing with the lessons unfamiliar to us non-ABM students. I prefer to have a basic accounting tutorial. Otherwise, we are left behind. I find Intermediate Accounting 1 a complicated subject, like the topics: notes receivable and cash and cash equivalents.-
P11	I slept late at night because of studying and even got a low score during exams. We find this program so hard. I find CFAS difficult since it is a theory-based subject and I have short memory retention, and it would have been easier if there is a tutor.-
P10	Learning with an insufficient idea about the topic is very hard for us, kuya; we want to have a tutorial on basic accounting to be supplemented with the necessary information. I am having a hard time understanding Cost Accounting and Intermediate Accounting 1, specifically about journal entry with Present Value Factor. -
P8	I have not learned so much during discussions for one and a half hours. I need somebody who will guide me in learning the lesson. I cannot understand Intermediate Accounting 1 notes receivable topics with long problems. -
P2	Solving complex problems in BSA program is hard and requires strong foundation of basic accounting or just have someone to who will teach us. There were topics that i find difficult to understand especially loss on units in cost accounting 1.–

Observations indicate that the number of students requiring basic accounting tutorials is alarmingly high. Evidence suggests that some students stay up late studying but still struggle to comprehend the lessons, leading to low exam scores and emotional anxiety due to difficulty coping with their coursework.

Powell et al. (2020) investigated the challenges faced by first-year college students whose post-secondary programs did not align with their SHS education. The study found that students struggled with the abrupt transition, resulting in difficulties adapting to new academic demands. This misalignment led to a knowledge gap, difficulty building upon prior knowledge, and reduced overall academic performance.

The Kaufman (1972) Model Needs Assessment supports this study. It emphasizes the importance of identifying problems—in this case, the difficulty of non-ABM graduates catching up with the lessons—and developing possible solutions, such as the need for basic accounting tutorials.

2. Conducting Review Classes

Many respondents expressed the need for make-up classes, especially for non-ABM students, as shown in Table 4:

Table 4. Participants' Statements on the Need for Review Classes (Academic Year 2022-2023)

Participant	Statement
P23	Having review class will expound my ideas about the complexity of the topic. It is tough for me to comprehend Intermediate Accounting 1 since it is more about solving problems like proof of cash.-
P20	Just like my non-ABM batchmates, they can catch up and comprehend the lessons simultaneously. They never think that they are left behind. They can rank as the highest during their batch's exams, so I need a review class. For my part, I cannot fully understand Cost Accounting, especially the topics about just-in-time and backflush accounting. –
P6	There are times that we feel we are not absorbing information at all because the topic is challenging to comprehend. I need help understanding Intermediate Accounting 1, especially regarding proof of Cash. It would have been nice to have someone that would teach me or even just review classes. -
P5	As non-ABM students, we need more confidence in what we have learned during discussions. I need someone to teach me, review my learning, or conduct review classes for me. I cannot understand Intermediate Accounting 1 specifically with proof of Cash and bank reconciliation. -
P14	Instead of studying alone and wasting my time, I want to allocate such time to have a review classes. I'm having a hard time understanding Cost Accounting related to loss on units.–

P9	I am not quite good at problem-solving. We want to catch up as far as possible on the topics that our instructor is discussing, so it would be good if they will conduct make-up classes. -
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Interviews with higher-year students who had experienced the impact of review classes confirmed that review classes significantly benefit students who transitioned from non-aligned SHS programs. These students are at a higher risk of failing and experiencing knowledge gaps because they lack familiarity with the program's courses. Review classes can help these students catch up, retain their lessons, gain a deeper understanding of the topics, and improve their academic performance. It is estimated that 95% of non-ABM students out of 100% require review classes.

Research by Hattie et al. (2019) demonstrates that review classes significantly improve academic performance. These classes allow students to identify their weaknesses and reinforce their understanding of challenging concepts, leading to higher achievement. A meta-analysis by Lipnevich and Smith (2020) found that students who attended review classes showed substantial improvement in their examination scores compared to those who did not.

The Kaufman (1971) Model Needs Assessment anchors this study. It defines needs assessment as the process of addressing the gaps between current and desired outcomes, emphasizing the importance of identifying problems and then devising solutions. Identifying the academic needs of non-ABM students based on their responses is crucial for developing solutions that address their specific needs.

Strategies to Address the Needs of Non-ABM Graduates

1. *Providing YouTube Tutorial Links*

The first subcategory was the provision of YouTube tutorial links by instructors. Table 5 presents these statements:

Table 5. Participants' Statements on the Benefits of YouTube Tutorial Links (Academic Year 2022-2023)

Participant	Statement
P7	Solving problems becomes easy since watching tutorials guides and enables me to solve on my own without the fear if it's incorrect or not with those videos as a guide since I felt like learning in an actual classroom discussion but i still prefer the face-to-face learning system.
P25	Even during classes there are certain part with the discussion that I cannot automatically understand or be clarified on my part. So, watching YouTube tutorials helped me to clarify things and helped me attain passing scores during exam. So, I can no longer call myself incompetent. -
P9	We no longer find the topic complex and difficult to comprehend because we are provided with links for YouTube tutorials so at least to clarify and other vague parts are addressed until next meeting for us to ask questions regarding the topics. -

- P12 I can able to participate in class properly with less anxiety since I am confident with the information, I have learned in YouTube tutorials. Even before they provide links, I initiate to look for one for me to be at least ready for the class. So, during the actual class I can clarify then ask questions to those part that don't understand from watching tutorials and during class itself. -
- P14 It literally addressed my needs because it answers my questions that I haven't ask in the class through online videos but for me it is more sufficient to ask our instructor.-
- P22 Like my friends, they find themselves productive and full of information if they watch YouTube tutorials. These are advantageous to our part because we considered it as an advanced type of studying since some tutorials are broad in terms of their explanation of the topic.
- P24 Advantageous for us as a Non-ABM students because we can watch it anytime and can supplement the necessary information we need. On my part there are certain topics that I cannot totally catch up since it was not really emphasized and clarified during discussion.
-

Observations reveal that most students find YouTube tutorials helpful in answering their questions and learning new concepts. These tutorials allow them to clarify, redirect, solve, and organize information based on their personal learning styles. Students have reported achieving higher scores and feeling more confident and productive through YouTube tutorials.

These observations are corroborated by the experiences of other students who have benefited from YouTube tutorials. They believe that YouTube tutorials contribute significantly to their academic success, with an estimated 80% to 85% chance of passing exams. This suggests that YouTube tutorials positively impact student productivity, cognitive skills, and abilities, helping them achieve their academic goals.

Instructors often provide students with these resources, or students actively seek out tutorials to address their learning needs. This has effectively mitigated the challenges and needs faced by students.

Integrating technology in the classroom creates innovative learning pathways and techniques, promoting efficient strategies to expand access to high-quality education (Aquila et al., 2019). Incorporating modern technology into the accounting field enhances skills and capabilities, as students can access tutorials on various online platforms (Aulia, 2020). The diverse nature of contemporary accounting roles underscores the importance of technological education, equipping students with the digital literacy skills necessary for today's workforce. This necessitates new instructional approaches that align with rapid advancements in the field.

Technology is becoming an increasingly valuable tool in accounting education (Joseph, 2018). Among the many available tools, providing video links as supplementary references can support students' learning and provide additional information.

2. *Providing Summarized Handouts*

The second subcategory was the provision of simplified handouts by instructors. These handouts include simplified explanations and practice problems. Table 6 provides examples:

Table 6. Participants' Statements on the Benefits of Summarized Handouts (Academic Year 2022-2023)

Participant	Statement
P23	The handouts provided are helpful during and after classes. The lessons are discussed handily. It entails sample problem solving for us to practice. -
P16	Aside from books, handouts made by our instructors contain simplified explanations of our lessons and answer keys. It allows us to study effectively and is less time-consuming when it comes to understanding certain topics.-
P17	Handouts containing sample problems give us ample time to practice and enhance our analytical skills. The problems provided in the handouts are quite different so it is challenging for me to solve. It is a good practice. -
P2	For me with hard topics, studying after class is a must, so through the summarized handouts that are provided for us, it is now slightly easy to catch up lessons and make up classes initiated by our instructors. -

Observations indicate that students find handouts, in addition to textbooks, helpful due to their simplified explanations. Handouts enable students to catch up on lessons, develop their analytical skills, and grasp concepts within a shorter time frame.

Levy (n.d.) notes that some students resort to hastily copying information, while others focus on copying only the most essential details. Both approaches leave students without takeaways or new learning. Providing handouts and notes reinforces the instructor's responsibility for student learning by emphasizing the lecture material.

Interviews with cost accounting and intermediate accounting instructors confirmed that they provide summarized handouts as additional references.

The responses above suggest that summarized handouts significantly aid students in understanding complex topics and practicing problem-solving. They highlight the importance of providing handouts that are:

- Handy and contain relevant information
- Freely accessible
- Include practice problems beyond those found in textbooks, encouraging critical thinking

Summarized handouts serve as quick references for students, especially for complex topics or technical information. Handouts can enhance student engagement and focus during classes, leading to more productive discussions and interactions (Dorji, 2022). This can simplify and condense topics compared to textbooks (Avval et al., 2013).

Recommendations for Improving the BSA Program

1. *Teaching in a Proper Phasing of Lesson Delivery*

The researchers asked participants for recommendations to improve the BSA program for non-ABM graduates. The following subcategory emerged:

Table 7. Participants' Recommendations on Improving Lesson Delivery (Academic Year 2022-2023)

Participant	Statement
P1	I suggest that the lessons should be taught in a slow pace since some students can't catch up the lessons directly. For struggling students, there should be time management to finish and cover the lessons within the time frame given. There shall be full preparation before entering the BSA program. -
P7	Difficult topics should be discussed rigorously and slowly for memory retention. Make-up classes and tutorial sessions can aid in such difficulty. -

Participants acknowledged that students often feel shy around instructors, especially during their initial weeks in a new environment. This shyness may prevent students from asking for adjustments in teaching pace, even if they find the instructor's method too fast to comprehend.

The teaching and learning process is defined as a "transformational process of knowledge from teachers to students" (Munna and Kalam, 2021). The study suggests that a calm teaching approach positively impacts student academic performance. Approachable instructors who teach in a way that caters to all students' understanding calmly and accurately allow students to catch up while fully grasping the lessons, providing education without compromising the quality of the content covered within the allotted timeframe.

Research by Chetty et al. (2014) indicates that instructors have a significant influence on student academic achievement. Strong relationships between students and teachers are essential for enhancing academic performance and student learning (Agyekum, 2019). Approachable instructors can encourage students to seek academic help and assistance, especially when they struggle with specific lessons or topics. However, instructors who are perceived as unapproachable or strict can have a negative impact.

CONCLUSION

Non-Accountancy, Business, and Management graduates enrolled in the Bachelor of Science in Accountancy program often face difficulties, especially during their first year, due to a lack of prior knowledge acquired during SHS. They struggle to keep pace with ABM graduates, highlighting the need for tutorials and review classes. The findings also show that some students benefit from the guidance of friends and relatives, suggesting that support beyond instructors can enhance learning. Finally, this research also resulted several recommendations. *First*, the bachelor of science in accountancy program should introduce basic accounting tutorials specifically designed for graduates who did not come from accountancy, business, and management (ABM) program. This initiative aims to bridge the knowledge gap between non-ABM and ABM students. *Second*, Instructors should assess student learning and needs, conduct make-up classes as necessary and adopt a moderate teaching pace. *Third*, Schools should provide suggestion/complaint boxes for

students to submit suggestions or complaints regarding specific subjects or teachers. Respondents indicated that some teachers appeared bored during classes or displayed short-tempered behavior. *Fourth*, The BSA program could consider separating non-ABM and ABM graduates during their first year in all Accounting courses to create a fairer learning environment for all students.

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