

## Student's Competencies and Learning Experiences on Bookkeeping of Grade 9 and 11 ABM Students in Canda National High School

Glenda V. Lumanta<sup>1\*</sup>, Elaine R. De Villa<sup>2</sup> & Rina D. De Mesa<sup>3</sup>

<sup>1</sup>MASTER TEACHER I - Canda National High School – DepEd Division of Quezon, Philippines

<sup>2</sup>TEACHER II – Cotta National high School – Deped Division of Lucena City, Philippines

<sup>3</sup>MASTER TEACHER I – Gumaca National High School, Deped Division of Quezon, Philippines

**Corresponding Author:** Glenda V. Lumanta, E-mail: [glenda.lumanta@deped.gov.ph](mailto:glenda.lumanta@deped.gov.ph)

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### ABSTRACT

Bookkeeping is not really an easy part of competency in Fundamentals in Accountancy, Business and Management which needs to be carefully analyzed by the students. This study was conducted to test the competencies of Grade 9 and 11 ABM students in studying bookkeeping as well as to know the learning experience of the said students in Canda NHS. Furthermore, it compares the level of knowledge between pre-test and post-test, the teaching and learning experience and its implication. This study used quantitative and qualitative design through descriptive-comparative with quasi-experimental and exploratory studies with experience survey. It also used non-probability sampling such as purposive and stratified sampling. To analyze the data, researchers used unstructured questionnaire and open-ended questions used in interview to respondents with statistical treatment of weighted arithmetic mean, and t-test. Moreover, this study also followed the ethical standard through the change of other name such as student 1, 2, 3,4 and a,b,c,d. Studying bookkeeping of Grade 11 ABM students and to Grade 9 as integration in Technology, Livelihood Education (TLE) gave a significant impact which we have seen on their pre-test and post-test, respondents based on their qualitative response regarding on how students believe they learn bookkeeping revealed that bookkeeping is difficult but if we could analyze, more practice, techniques to improve knowledge and believe in ourselves, it will become easy. Further, students must learn bookkeeping because it is about keeping financial records and; respondents said that teacher used a productive, good and useful visual aids and power point presentation. That is why the students are more interested to listen to the new topic and willingly participate in every recitation and activity that we had.

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### 1. Introduction

The Fundamentals of Accountancy, Business and Management 1 is an introductory course in accounting, business, and management data analysis that will develop students' appreciation of accounting as a language of business and an understanding of basic accounting concepts and principles that will help them analyze business transactions (K to 12 Senior High School ABM Specialized Subject – Fundamentals of Accountancy, Business and Management 1 May 2016) where bookkeeping is part of Accounting which recording of monetary transaction (Tugas, C. et al. 2016).

Tuguib (2018) states that competencies in bookkeeping is usually used to define professional abilities, skills, knowledge, traits, and behavior, in which a person is professionally trained (Chouhan & Srivastava, 2014). Kaminski, 2015, further defined competency as "more than knowledge and skills"; the capacity to satisfy complex demands on both attitude and skills is what

competency demands in an employee. Furthermore, Königová, Urbancová, and Fejfar (2012), competencies are important tools in order to achieve the strategic organizational goals.

However, it is noted that learners experienced many problems with basic bookkeeping techniques such as: the recording of the double entries, the recognition of an asset or liability, the preparation and the entry of data in the sales/purchases books, the accounting entry in personal account. This basic part of the accounting process is important to any person who wants to make a career in the accounting field. Students' poor performance in the formative assessment on Bookkeeping and their generally negative attitude towards the subject became a concern. A better understanding of their views, and the difficulties they experience, would help me to facilitate the learning process in Bookkeeping. (Quattara, 2017).

In Canda NHS, based on the true experience of the subject teacher during the SY 2019-2020, one of the students said why do we need to take bookkeeping where in fact they don't need this because they have other aspiring specialization? How bookkeeping could help to them while they are in Grade 9 only? Sad to say, majority of them don't want to take bookkeeping but they have no choice because this is a pre-requisite subject as an integration in Technology and Livelihood Economics (TLE) that they need to take because the school want to introduce bookkeeping and will benefitting students to prevent shock if they are already in Senior High School.

On the other hand, in Senior High School Department, there was an increasing number of enrollees of ABM. The previous year SY 2018-2019 had only enrolled five (5) students as the very first batch. Fortunately, in this SY 2019-2020, the school had thirteen (13) enrolled ABM students. The said students have no negative feedback about the specialized subject on ABM. This only means that they are prepared to the taken track and one of the reasons why they became an ABM student was they had close friends since Junior High School.

This study sought to answer the following questions:

1. What is the competency level of grade 9 and Grade 11 ABM students in terms of Competencies on Bookkeeping?
2. How do students themselves believe they learn bookkeeping?
3. What are students' views/perceptions of current methods of teaching bookkeeping?
4. What are the implications of learning and teaching bookkeeping to Grade 9 and 11 ABM students?

**Hypothesis:** There is no significant difference before and after studying bookkeeping.

## **2. Literature Review**

From personal observation, it appears that students experience difficulties with the subject when learning bookkeeping and its principles. It is then important to obtain their views, their perceptions on how they feel that they are effectively learning bookkeeping (Quatarra, 2017).

It is widely perceived that bookkeeping is more or less a mundane, uncomplicated phenomenon. A claim is made that such prevailing assumption does necessarily represent the entirety of bookkeeping in practice. Indeed, the term 'bookkeeping' is not always strictly associated with the recordkeeping and transaction-processing functions. For instance, in the period before the late 19th century, the scope of bookkeeping usually included the entire financial cycle and business tasks. In those days, the terms 'bookkeeping' and 'accounting' were conflated within public and academia (Wootton & Kemmerer, 1996).

The transition of bookkeeping through time, which will shed more light on its social construction, will be elaborated in the next section. Furthermore, the meaning of today's bookkeeping, which associates with the record-keeping and transaction-processing functions, is rather applied to corporations. Whereas, in ownership and partnership companies, with smaller scale transactions, bookkeeping tends to cover a wider scope of tasks than merely keeping records and processing transactions (Cooper & Taylor, 2000).

As the present research examines practices in a large organisation, the term 'bookkeeping' is generally taken to relate to the record-keeping and transaction-processing function (Sutthijakra, 2016).

## **3. Methodology**

This study used quantitative and qualitative design through descriptive-comparative with quasi-experimental and exploratory studies with experience survey. It also used non-probability sampling such as purposive and stratified sampling. To analyze the data, researchers used unstructured questionnaire and open-ended questions used in interview to respondents with statistical treatment of weighted arithmetic mean, and t-test. Moreover, this study also followed the ethical standard through the

change of other name such as student 1, 2, 3,4 and a,b,c,d. Furthermore, this study focused on the competencies and learning experience of Grade 9 and 11 ABM students of Canda NHS. It was covered from June 2019 – March 2020. The researcher considered a maximum of thirty-six (36) grade 9 and thirteen (13) ABM students with a total of forty-nine (49) students where the study conducted in the said school.

#### 4. Results and Discussion

Table 1. Competency level before and after studying Bookkeeping of Grade 9 students of Canda NHS.

Students	PRE-TEST	POST-TEST
1	15	45
2	13	47
3	14	46
4	17	40
5	14	45
6	13	47
7	15	46
8	9	45
9	14	43
10	14	44
11	12	37
12	7	45
13	18	47
14	19	48
15	10	46
16	13	47
17	16	45
18	16	45
19	16	47
20	16	44
21	13	45
22	15	47
23	22	47
24	13	39
25	19	40
26	15	48
27	14	47
28	12	46
29	16	47
30	13	47
31	16	46
32	18	35
33	8	45
34	10	45
35	11	45
36	16	48
<b>WEIGHTED MEAN</b>	<b>14.22</b>	<b>44.88</b>

The table above shows that the pre-test with a weighted mean of 14.22 became very low. Fortunately, after studying bookkeeping, it resulted to the highest weighted mean of 44.88. It means that studying bookkeeping had a significant impact to Grade 9 students of Canda NHS.

On the other hand, the table below was the result of pre-test and post-test of Grade 11 ABM students of Canda NHS. It shows that there was a weighted mean of 23 in the pre-test. After studying bookkeeping, it had a result of 42.38. It means that studying bookkeeping was really gave an impact to them to get a higher result in the post-test.

Students	PRE-TEST	POST-TEST
1	28	38
2	25	44
3	26	41
4	28	38
5	23	46
6	10	45
7	21	38
8	23	38
9	28	46
10	23	50
11	26	43
12	15	47
13	23	37
<b>WEIGHTED MEAN</b>	<b>23</b>	<b>42.384615</b>

Table 2. Pre-test and Post-test of Grade 11 ABM Students of Canda NHS

Meanwhile, the table below was the comparison of Grade 9 and Grade 11 ABM students of Canda NHS using t-test: two-sample assuming unequal variances.

	Mean			
	Pre-test	Post-test	df	t-stat
Grade 9	14.22	44.88	65535	-3.69E+162
Grade 11 ABM	23	42.38	65535	-2.3308E+162

Table 3. Comparison of Grade 9 and 11 ABM students of Canda NHS using T-test assuming unequal variances

Based on the table above, the mean shows that there is a significant difference between pre-test and post-test of Grade 9 with an average mean of 14.22 in pre-test and 44.88 in post-test with the degrees of freedom of 65535 and t-stat of -3.69E+162. It only means, reject null hypothesis. On the other hand, for Grade 11 ABM, since the mean resulted to 23 on their pre-test and 42.38 post-test with the degrees of freedom of 65535 and with the t-stat of -2.3308E+162. Therefore, studying bookkeeping had a significant impact to Grade 9 and Grade 11 ABM students.

**Part II. How do students themselves believe they learn bookkeeping?**

According to student 1 respondent, “student needs to believe themselves that they need to learn bookkeeping, because this is keeping of financial records in business which is to know the cash flow or fund and expenses. It also classifying and summarizing in a significant manner and in terms of money, transactions”. Meanwhile, student 2 said that “in bookkeeping the students don’t need a lot a knowledge to answer the challenges gave by the teacher ,the only way to learn is to catch up the topic and you need to know how to analyze the problem and to journalize the every transaction”.

On the other hand, student 3 told that “when we say bookkeeping it sounds easy but it is not. It needs full knowledge and analysis to understand the problems. The way to learn bookkeeping is by listening to the teacher/ assessor because they know how to analyze the problems (all transaction), by them you can get some techniques that can improve the knowledge of the students. Further, student 4 respondent said that “well, the students should come up with a lot of practices when it comes to bookkeeping and they need to be good enough on analyzing transactions that had given by their teacher and the most important is if they really want the bookkeeping then it is easy for them to learn everything about it, so just believe on themselves”.

### **Part III. What are students’ views/perceptions of current methods of teaching bookkeeping?**

Researchers used alphabetical letter in order to protect the name of students which is part of ethics in this study. A as respondent said that “many of the students said that bookkeeping is hard because they believe that accounting is difficult subject that has more step/cycle. More on number, computation and analyzing problem. Especially to those who doesn't like mathematics they think it's really hard. Accounting students sometimes it is hard” while student B said that teacher used a productive, good and useful visual aids and power point presentation that's why the students are more interested to listen to the new topic and willingly participate in every recitation and activity that we had.

Meanwhile, student C told that the way of their teaching is understandable, because they used visual aids that's why it is easy for the students to understand more what's the teacher trying to say about the lectures and by that the students will be good at analyzing transactions while student D said that “as a student, my teacher used power point presentation that attract the students to listen. By giving some catchy example they enlighten the student to understand the bookkeeping. That is why the students are willingly to participate to the topic.

### **5. Conclusion**

1. Studying bookkeeping of Grade 11 ABM students and to Grade 9 as integration in Technology, Livelihood Education (TLE) gave a significant impact which we have seen on their pre-test and post-test.
2. Respondents based on their qualitative response regarding on how students believe they learn bookkeeping revealed that bookkeeping is difficult but if we could analyze, more practice, techniques to improve knowledge and believe in ourselves, it will become easy. Further, students must learn bookkeeping because it is about keeping financial records.
3. Respondents said that teacher used a productive, good and useful visual aids and power point presentation. That is why the students are more interested to listen to the new topic and willingly participate in every recitation and activity that we had.

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