

# Aiming High

Monograph No.15, Issue #2  
February 2020

## *Panganganinaq*

A Research Monograph for the School of Business, Management and Accountancy



Copyright © 2020  
by the Authors and the Divine Word College of Legazpi

Editorial Office:  
The Research Office  
Divine Word College of Legazpi  
Legazpi City  
Tel. No.: (052) 480-1239 loc. 25  
Telefax: (052) 480-2148  
E-mail: [dwcresearchoffice@gmail.com](mailto:dwcresearchoffice@gmail.com)

Cover and book design by:  
Alicia S. Mapa  
Ma. Cristita T. Nuñez

# Aiming High

*Panganganinag*

Monograph No. 15, Issue #2  
February 2020

DIVINE WORD COLLEGE OF LEGAZPI  
School of Business, Management and Accountancy  
Legazpi City

# AIMING HIGH

Divine Word College of Legazpi  
Legazpi City  
Tel. No. (052) 480-1239

## Monograph No. 15

### *Publisher*

Rev. Fr. Nielo M. Cantilado, SVD

### *Editor-in-Chief*

Pedro B. Bernaldez, DPS, DBA, PhD

### *External Editor*

Edith Rebecca S. Regino, Ph.D.

### *Managing Editor*

Alicia S. Mapa

### *Technical/Production Design*

Ma. Cristita T. Nuñez

This monograph is published monthly. The works published in this monograph are the sole responsibility of the authors. Publication does not mean endorsement by the Office of Research and the School of Business, Management and Accountancy.

Philippine Copyright © 2020  
by Divine Word College of Legazpi, Inc.  
ALL RIGHTS RESERVED

---

*Panganganinag, is a Filipino, specifically Bicol term, which means looking or searching for deeper insight by way of reflecting and collaborating knowledge on a certain field of study.*

# INTRODUCTION

## CRITICAL REFLECTION

Critical thinking has always been a basic, pragmatic and essential norm embraced in any business school. To think reflectively and contemplatively, about the tasks that are to be done, looking beyond present circumstances to the external factors, policies and instances that influence choices made and actions taken, is its constant challenge.

*Panganganinag* (reflection) is symbolic of reflective practice – a key concept always ruminated in professional education teaching.

In the SBMA's quest for constant development of fresh perspectives and imbibing of new ideas to contribute to knowledge development and policy formulation ensuring invigorating teaching and enhancing teaching outcomes to improve learning, it is imperative that relevant educational researches be undertaken.

This monograph is an indication of the involvement of the educators in the School of Business, Management and Accountancy in the research process and providing them a sense of ownership of research agenda that embrace fundamental institutional change.

Tressa Adelfa M. Mortola, Ph.D.  
Dean  
School of Business, Management and Accountancy

## **The Work Placement of the DWCL Bachelor of Science in Accountancy (BSA) Graduates**

**Ma. Amaryles J. Gomez, MBA, LPT**

**Ma. Daria N. Labalan, CPA, MBA**

Faculty

School of Business, Management & Accountancy

Divine Word College of Legazpi

### **Abstract**

The BSA graduate tracer study seeks to provide information on the extent to which the institutions Vision, Mission, Goals, Program objective and student's learning outcomes (SLO's) core values and Expected Divinian Graduate Attributes (EDGA) have been realized.

This study traced the Bachelor of Science in Accountancy graduates for School year 2013-2018. The program is a flagship degree in the School of Business Management and Accountancy. It looked into their employability and the correlation of the institution's core values and traits as applied in their respective workplace.

The survey was conducted to 76 respondents using the social-media network, Facebook, personal distribution, phone calls and short messages approaches, with the survey questionnaire as the instrument encoded in the Google documents. The data were analyzed using the frequency, rank, weighted mean and the correlation coefficient. Findings of the study showed that majority of the respondents were gainfully employed both in private and government entities. Eighty-six (86%) percent are already permanent in their jobs and most of them are handling the position of an accountant. The primary reasons for change of employment are for security of tenure and for better employment benefits. Most of their monthly salary ranges from Php10,000 to Php30,000 showing a low level of income while 23 respondents had an income level from Php30,000 or more showing a high income level. The core values that they learned from DWCL is professionalism which ranked first and followed by excellence while the quality traits acquired by the graduates is that of being passionate towards work and followed by being God-fearing. The results also showed that the BSA graduates acquired two skills which they considered as highly competent; the skill on problem-solving and critical thinking which are consistent to the

result of other BSA tracer studies. Using the correlation, the study ascertained that there is a significant relationship. This means that the core values namely professionalism, excellence, service, integrity of creation, peace and justice learned and imbibed in the school through the various academic activities and non-academic activities that the school provides to its graduates are manifested and adhered to in the various positions where they are employed.

**Keywords:** *Employability, Core Values, Quality traits, Core Competencies, Expected Divinian Graduate Attributes.*

Employability of graduates is a key issue of schools offering higher education programs. Because of changes in the economy and influx of professionals from other countries, there is always a stiff competition in jobs in the employment market. Parents select universities and colleges to improve the competitiveness for employment prospects of their children.

Higher education institutions mostly used the graduate tracer study survey (GTS) to follow-up their graduates in order to find out what they are doing as to the education and training they have received from their alma matter. These tracer studies (GTS) are recognizable worldwide; they involve identification, and follow-up of graduates from higher education institution (HEIs). This present study envisioned to give careful consideration on how BSA graduates of Divine Word College of Legazpi view the experiences they had gone through during their college studies and transition to the job market. It seeks to assess the employability of the Divine Word College of Legazpi BSA graduates and assess the ability of the School of Business Management and Accountancy, BSA program in providing the necessary skills, values and training that are expected of the employers. Further, this study looks into the job career, the use of the learned competencies and current occupation, sustaining the quality service to society as expressed by the vision, mission and goal. Since market forces dictate the kind of competencies needed by labor, the institution has to be forward looking to introduce and manage desirable changes.

GTS determines the quality of the extent of the functionality of the service the HEI deliver to their graduates, provide sound basis for intentional improvements of both contents (curriculum related activities) and delivery of their educational services such as teaching and learning skills, the best features of the institution are its best advertisement. The

result of this study would help the institution on the necessary reforms and policies to ensure that the School of Business Management and Accountancy BSA graduates are prepared to meet the challenges of the workplace of the 21<sup>st</sup> century.

Studies were also conducted tracing the DWCL graduates relative to the employability of its graduates. Barce in (2006), studied the Political Science Program. She found out that the strengths outweighed the weaknesses, however, she recommended that regular evaluation should be done and the faculty members should adopt more strategies in developing the students' abilities to write effectively and do research. Another study by Balute (2017) on the employability of BSA and BSMA graduates of S.Y. 2006-2007 revealed that limited experience is the major problem met by the graduates in seeking employment. Gender bias is the least problem. In terms of qualifications, most of the respondents said that positive personality, good communication skills and being BSA and BSMA graduates are their edge over the other applicants. The recommendations were to conduct career-oriented Enhancement Program, Personal Development and Work Ethics Seminar and Communication skills trainings in order to increase the employability of the BSA and BSMA Students.

Rivero (2006) found out that more than fifty percent (50%) of the graduates were employed in the banking institutions in Legazpi City as bank managers, tellers, assistant cashiers, credit analysts, loan officers, marketing officers and customer service associates. It was also found that the level of job performance of the graduates is "Very Satisfactory" and that they perceived their training in DWCL to be "Very Useful" in their respective employment.

Another study (Nacion 2018) about the Employability of the BSOA graduates of DWCL, Batches, 2006-2015 totaling 75, revealed that almost 86% of the graduates across batches were employed mostly in private firms, performing clerical, finance, and marketing related works, and the majority received salaries ranging from P 10,000 to P 20,000. Some thirty one percent (31%) were able to land a job right after graduation while the others forty six (46%) within three to six months after graduation.

Education dispels ignorance. It is the only wealth that cannot be taken away from a person. Learning includes the moral values and the



improvement of character and the methods to increase the strength of mind. Students are the recipients of sacred and precious values imparted regularly by their teachers. Students want education by which character is formed, strength of mind and knowledge increase and make them independent forever. “If a man empties his purse into his head, no man can take it away from him. An investment in knowledge always pays the best interest” (Benjamin Franklin, 2010).

The Bachelor of Science in Accountancy (BSA) program is composed of subjects in accounting (financial, public, managerial), audit, administration, business laws and taxation. Its primary focus is not limited to business subjects, but to other fields as well, such as banking and finance, governance, social services, education, and more. The program also teaches students to integrate information technology concepts into business systems, in order to create a more systematic and organized way of storing business related data. As a student, they were taught computerized accounting systems, and basic understanding of computer programming and auditing systems. The program also instills in students the importance of computational and communication skills both in written and oral English.

The BS Accounting program is taught in a variety of teaching methods such as case analysis, individual and group reports, simulations, classroom discussion and guest lecturers. It also includes extensive exposures to business immersions (an Internship where there is a probability that the company will hire/absorb the interns after graduation) and an on-the-job training that would provide them with the understanding of practical accountancy.

Accountancy is a profession. A graduate of BS in Accountancy who passed the board exam is called a CPA (Certified Public Accountant), or in short an accountant. An accountant’s job includes the performance of financial functions related to the collection, accuracy, recording, analysis and presentation of a business, organization or company’s financial operations. The accountant usually has a variety of administrative roles within a company’s operations.

According to CHED (the official governing body of both public and private higher education institutions), the standards of admission to the BSA program should be sufficiently rigorous and demanding, that is why it has set a standard for Colleges and Universities who offer the BSA

program to conduct a selective admission policy. Requirements at each school are different, but the following are the common requirements:

- Must be a high school graduate.
- Must have a college entrance examination of above average of depending on the specified rating set by the school.
- Aside from the college entrance examination, one must pass the separate aptitude test specific for BS in Accountancy.
- Must pass the interview conducted by the college admission officer.
- Some schools require a high school QPA of 85% or higher average rating in the National Secondary Assessment Test (NSAT).
- As set by CHED, all schools must conduct an English Proficiency examination to all BS in Accountancy applicants.
- Admission for Philippine Educational Placement Test (PEPT) passers mainly depends on the school's discretion since some colleges and universities only offer selected courses.

A combination of knowledge, skills and the right attitude is needed to succeed in this course:

- Student who is to take BS in accountancy must be intellectual enough to solve problems that need abstract logical thinking.
- Reasoning skill is important because this will help in the discovery of underlying principles between two or more objects and use it to solve a problem.
- Analytical skill is a must because it is imperative to be able to review, interpret, evaluate financial data and systems and operational data/controls in order to form conclusions.
- Problem solving—the ability to discern the true nature of a situation and evaluate applicable principles and techniques- is also important, as well as the ability to link data, knowledge and insight together from different sources and disciplines to make informed decisions.
- Interpersonal and effective communication skills are essential as well because they will be working in groups, so being a team player helps.
- A good grasp of the English language is also required.
- Commitment, patience, and hard work complete the necessary attitude that would help them succeed in this course.

BSA is quite a difficult course. Many students end up shifting to other courses because they cannot withstand the demands of Accountancy. Although it requires only basic mathematical operations, what makes it difficult is the use of analytical and logical thinking. Rigid training and a difficult board exam complete the list of obstacles for this course.

Normally, the BSA program takes five years to complete (Note: this may change due to the k-12 integration). The program may be completed in a shorter time in schools that follow the trimestral curriculum. The duration is spent in interactive classroom discussions, business immersions and on-the-job trainings. Depending on the school, the estimated total number of hours for on-the-job training ranges from 150 to 240 hours. Review classes in preparation for the CPA licensure examination, can require an additional 5-12 months, depending on the number of attempts to take licensure exams.

The graduates of the BSA program, after passing the CPA Board Examination, play an important role in the economy. A free-market economy can exist only if there is sharing of accurate, reliable information among parties that have a vested interest in the financial performance and future prospects of an organization.

Dependable information is essential to the very existence of the society. Reliable accounting and financial reporting aid society in allocating resources in an efficient manner.

Economic decisions are often made under conditions of uncertainty. There is always a risk that the decision maker will choose the wrong alternative and incur a significant loss. A prospective investor deciding whether to buy or sell securities, the banker making a decision to approve a loan, the government in obtaining revenue based on income tax returns. They all rely upon information provided by others. Thus, the professional accountant in both commerce and industry and public sectors must understand how organizations are managed properly. Implicit to this is the recognition of the social need for professional accountants, individuals of professional competence and integrity who can tell whether the information used presents a fair picture of what is really going on in a business enterprise (Cabrera 2017).

A professional accountant is an individual who holds a valid

certificate issued by the Board of Accountancy, (Certified Public Accountant) whether he/she be in public practice, industry, commerce and public sector or education.

Meeting the expectations of diverse groups requires considerable expertise. Because of the increasing complexity of the business environment, the demands made on the professional accountants have significantly increased.

Core values of the CPA profession are the essential and enduring beliefs that it upholds over time. Core values enable the CPAs to retain their unique character and value as they embrace the challenging dynamics of the global economy. On the other hand, core competencies are a unique combination of human skills, knowledge and technology that provides value and results to the users. Enhancing these competencies is a key to sustaining a competitive and differential advantage in the marketplace.

The following are the core values and competencies that reflect the foundation of unique strengths and qualities, which will continue to drive and distinguish the profession in the coming decades. Integrity, competence, lifelong learning, objectivity, commitment to excellence, and relevance in the marketplace are the core values, while communication, leadership, critical thinking and problem solving skills, anticipating and serving evolving needs, synthesizing intelligence to insights and integration and collaboration are the core competencies.

**Integrity.** CPAs conduct themselves with integrity and honesty, holding themselves to rigorous standards of professional ethics.

**Competence.** Demonstrating superior technical proficiency by performing with high level of expertise and knowledge.

**Lifelong Learning.** Valuing education beyond certification and continually pursuing new and broad skills and knowledge.

**Objectivity.** Maintaining impartially and intellectual honesty by remaining free of personal biases and conflicts of interest.

**Commitment to Excellence.** Continually delivers exemplary, high quality services.

Relevance in the Global Marketplace. Enhances the CPA's value by meeting the ever-changing needs of the world around them.

Communication skills. Able to effectively exchange reliable and meaningful information, using appropriate context and interpersonal skills.

Leadership skills. Adept in influencing, inspiring and motivating others to facilitate change and achieve excellence.

Critical thinking and Problem-solving skills. Skillful in evaluating facts, challenging assumptions and applying judgments to develop relevant solutions.

Anticipating and serving evolving needs. Adept in identifying strategic directions and opportunities to meet needs of those they serve.

Synthesizing intelligence to insight. Expert in connecting data, performing analysis and using business acumen to provide astute guidance for better business decision making.

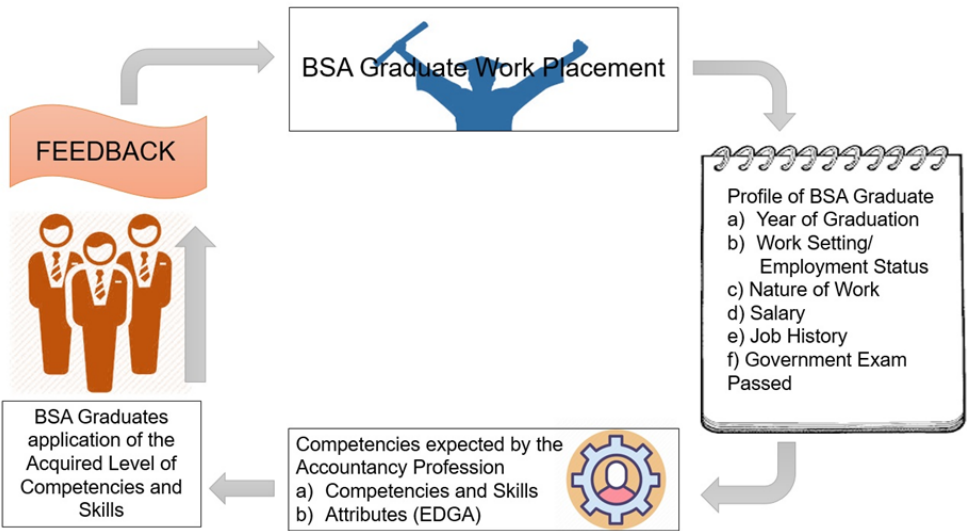
Integration and collaboration. Effective in building strategic alliances and working collaboratively to provide multidisciplinary solutions to complex problems. (Cabrera 2017)

## **Statement of the Problem**

The study aims to determine the applicability of the qualities, values, skills, competencies gained by the BSA graduates of the Divine Word College of Legazpi (DWCL) employed within and outside of the region. Specifically, it seeks to answer the following sub-problems:

1. What is the profile of the BSA graduates in terms of:
  - a. Year of graduation;
  - b. Work setting/employment status;
  - c. Nature of work;
  - d. Monthly salary and other benefits;
  - e. Job history; and
  - f. Relevant examination passed
2. What is the level of competencies imbibed by the BSA graduates from the Institution and those that are expected of a BSA graduates along:

- a. Core Values
- b. Graduate attributes on
  - 1. Quality traits
  - 2. Competencies
- 3. How are these acquired competencies, values and qualities applied by the BSA graduates in their respective workplace?
- 4. Is there a significant difference between the imbibed competencies and those expected of a BSA graduate as applied in the respective workplace?



**Research Framework**

**Figure 1**

The flow of the statement of the problem is presented in Figure 1. The first part is composed of the profile of the selected BSA graduates as their year of graduation, work setting/ employment status in the jobs, as well as the monthly salaries they receive. It also determines their job history and the examinations they have passed.

Following the profile are the values, competencies imbibed from

DWCL and that of the accountancy program and its application to the various jobs they have. Recommendations/feedback will be presented to the institution for future use and curriculum development and for further studies.

## **Method**

This section presents the research design and methodology, sources of data, population of the study. It also includes the instrumentation, validation of the research instrument, data gathering procedures and statistical treatment used.

### **Research Method**

This study used the descriptive-correlational design with a questionnaire as the main tool in gathering the data. Descriptive research was used to reveal the characteristics of a population or phenomenon being studied. (Shields & Parker, 2013). The design focused on describing the data to be gathered by the researchers and to describe the degree of which the variables are related.

Correlational research design is used to clarify the understanding of important phenomena by identifying relationship among variables. It focuses on the link between two particular factors, looking for association between them. In this study, the researchers determined if there is a correlation between the core values and quality traits imbibed and learned at Divine Word College of Legazpi by the respondents and its application in their respective workplace.

### **Data Gathering Procedure**

To collect the data needed, the researchers administered the online questionnaires from June 25-July 7, 2019. The respondents were first informed that they were chosen as part of the study and were advised on how to answer the questionnaire. A number of questionnaires were also administered face to face to the respondents through personally visiting them in their respective offices with the approval from their chief/supervisor.

While the researchers wanted to completely collate the information

from all the qualified respondents, there were some who opted not to answer the questionnaires maybe because they were busy in their work. Because of this, the researchers added more respondents to ensure that the number will represent the population of the study.

**Sources of Data**

Data for this research were gathered from the respondents who graduated from DWCL for the last five years, 2014-2018 from the BSA program. The two main sources of data utilized were the primary and supplementary sources. The primary sources of data of this study were from the responses of seventy (76) graduates. Upon the approval of the study by the committee composed of the DWCL College Research Council, the researchers sought the permission first of the respondents. The secondary sources of data were taken from the college registrar’s office.

**Population and Sampling**

The study was conducted in Legazpi City, comprising randomly of DWCL BSA graduates for SY 2013-2018, for a period of five (5) consecutive school years. The total graduates for said years is shown in Table 1 and the sample population is shown in Table 2.

**Table 1**  
*Population of the Study*

School Year	Number of Graduates
2013-2014	48
2014-2015	80
2015-2016	83
2016-2017	99
2017-2018	50
<b>Total</b>	<b>360</b>

*Source: DWCL College Registrar*

Table 2 presents the sample population of the study. The



respondents were taken randomly but some were not able to respond, thus, they were replaced by another graduate to ensure that the number will complete the sample size.

**Table 2**

*Actual Number of Respondents*

<b>School Year</b>	<b>Number of Graduates</b>
2013-2014	23
2014-2015	15
2015-2016	13
2016-2017	16
2017-2018	9
<b>Total</b>	<b>76</b>

The questionnaire was prepared using the Core values, competencies of DWCL graduates as well as the expected BSA attributes as outlined by the Board of Accountancy (BOA). It is composed of three parts.

Part I determines the profile of the respondents as to the year graduated, work setting and employment status, their nature of work, monthly salary, job history and relevant examination passed.

Part II highlights the Core Values and Quality traits imbibed by the graduates from DWCL as well as the competency skills they acquired during their stay in the institution. It also includes the expected BSA graduates' values and competencies as outlined by the Board of Accountancy.

Part III determines the applicability of the various core values, skills and competencies as applied in the work.

The questionnaires were presented to the Dean of the SBMA for corrections and suggestions. After some revisions the questionnaires were encoded in the Google documents format and was sent online to the respondents, However, a number of hard copy was filled out by some respondents.

## Statistical Treatment

The data collected were statistically treated with the use of percentage, rank, frequency count and weighted average method. To determine the profile of the respondents as well as the core values, quality traits imbibed in DWCL and those of the expected traits, the frequency count, rank and weighted mean was used.

In order to measure the significant relationship between the core values, quality traits, and competencies learned at DWCL and those that are applied in their work place, the researchers used the Pearson Product-Moment Correlation Coefficient (r) with the aid of Microsoft Excel Office Application.

$$S_{xy} = \frac{\sum (xi-x)(yi-y)}{n-1}$$
$$S_x = \sqrt{\frac{\sum (xi-x)^2}{n-1}}$$
$$S_y = \sqrt{\frac{\sum (yi-y)^2}{n-1}}$$
$$r_{xy} = \frac{S_{xy}}{S_x S_y}$$

Where x = observed data for the independent variable

y = observed data for the dependent variable

n = sample size

r = degree of relationship between x and y

The interpretation of the results will range from -1 to 1 where:  
(Mendelhall, et al, 2009)

when  $r = 0$ , there is no linear relationship between x and y

When r is positive, there is a positive linear relationship between x and y.

When r is negative, there is a negative linear relationship between x and y.

A positive correlation is where two factors are related so that large values of one factor are associated with large values of another factor. Whereas correlation means there is no association between the two factors, they are unrelated (Saunders, Lewis & Thornhill (2003).

## Results and Discussions

### Part 1: Socioeconomic and Demographic Profile of Divine Word College of Legazpi (DWCL) BSA Graduates

Part 1 of the questionnaire aims to generate the respondents' year of graduation, work setting and employment status, their nature of work, monthly salary and job history. Table 3, presents the profile.

**Table 3**  
*Socioeconomic and demographic profile of the respondents*  
(N-76)

Profile	Indicators	Frequency (%)	
Year Graduated	2013-2014	23	30.26
	2014-2015	15	19.76
	2015-2016	13	17.10
	2016-2017	16	21.05
	2017-2018	9	11.83
	Government	29	38.15
	Private	38	50.00
	Multi-national company	8	10.52
	Non-government Institution	1	1.31
	Permanent	66	86.84
	Job Order	8	10.52
	Contractual	2	2.63
Nature of Work	Clerical	23	30.26
	Supervisor	5	6.58
	Accountant	43	56.58
	Chief Financial Officer	2	2.63
	Manager	3	3.95
Monthly Salary	Low Level Income (below Php30,000)	53	69.73
	High Level Income (Php30,000 or higher)	23	30.27

**Table 4**  
*Job history of BSA graduates*

<b>FIRST EMPLOYER</b>	<b>No. of Years</b>	<b>Rank</b>
Less than one year	13	2
1-2 years	17	1
2-3 years	9	3
More than 3 years	2	4
<b>SECOND EMPLOYER</b>		
Less than one year	7	1
1-2 years	3	2.5
2-3 years	2	4
More than 3 years	3	2.5
<b>THIRD EMPLOYER</b>		
Less than one year	1	2
1-2 years	1	2
2-3 years	0	
More than 3 years	1	2
<b>CURRENT EMPLOYER</b>		
Less than one year	21	1.5
1-2 years	21	1.5
2-3 years	5	3.5
More than 3 years	5	3.5

The respondents were the BSA graduates of School Year 2013-2018. Most of the respondents came from the graduates of school year 2103-2014, and the least came from 2017-2018. As to their work setting and employment status, of the seventy-six respondents 38 of them are working in the private institution and 29 are employed in the government offices, eight graduates belong to the multinational corporation and one works in a nongovernmental organization (NGO). Majority of the respondents, which is 66 or 86% are already permanently employed and the remaining numbers are either "job order" or on a contractual basis.

Most of the BSA graduates which represent 86 percent are gainfully employed as accountants and accounting staff and doing clerical works considering that they passed the CPA board exam and because of their line of study. Some of them work as supervisors, Chief financial officer and manager. Considering their monthly salary, there were fifty-

three respondents with an income ranging from Php10,000-Php30,000 which shows a low level while the twenty-three respondents had an income ranging from Php30,000 and more which shows that they have a high-income level.

In relation to their job history, most of the fresh graduates transferred after one to two years of employment in their first job. But as they matured in their profession, the number of years decreased on their second and third employment. Reasons are presented in table 5, which according to them security of tenure is their first aim. Better employment benefits as well as career growth are also the majority reasons for the transfer to another employment. A number of graduates indicated that high cost of living, lack of training in the field and toxic environment were the least reasons for them to decide to change their jobs. This result was relative to the findings of Rivero 2006 about the Banking and Finance graduates of DWCL.

**Table 5**  
*Reasons for change of employment*

Indicators	Frequency	Rank
Security of Tenure	18	1.5
Better employment benefits	18	1.5
Career growth	17	3
Better opportunities & experiences	15	4
Location of employment	5	5
Further studies	4	6
Seeking for a sense of fulfilment/personal development	3	8.5
Conflict of schedule with studies and work	3	8.5
Low salary	3	8.5
Toxic environment in the workplace/health reasons	3	8.5
Lack of training in the field	1	12
High cost of living	1	12
Change of department within the company	1	12

Table 3, 4 and 5 presents the selected demographics of the BSA graduates. Fifty percent (50%) of them were employed in most of the banking institutions in Legazpi City such as bank manager, tellers and they rated very satisfactory in their job performance. It could be concluded that graduates of the BSA program were able to land their jobs after graduation or upon passing the board exams, but most of them transfers to another employment.

Based on the findings on the socio-demographic profile of the graduates, it can be concluded that majority of them were employed corresponding to the course they have graduated both from private and government institutions and have remunerations consistent with their qualifications and skills as accountants and accounting graduates, but some of them would transfer from one employer to another for them to be secured and have better career and employment benefits.

**Part 2: Core Values and quality traits, and skills learned from Divine Word College of Legazpi**

Table 6 on core values indicates that professionalism was and mostly adopted by the graduates from Divine Word College of Legazpi. Excellence ranks second followed by service and integrity of creation comes next.

**Table 6**  
*Core Values*

Indicators	Frequency	Rank
Professionalism	71	1
Excellence	68	2
Service	62	3
Integrity of Creation	59	4
Peace	47	5
Justice	44	6

It means that these graduates have learned and practiced the conduct and qualities of having good judgement, being polite in their behavior that is expected of them. These graduates had also practiced continually delivering with high quality services in the form of their high grades and in passing the CPA board examination, civil service and other government examinations.

Table 7 reveals the quality traits that the graduates imbibed from DWCL. Most of the respondents disclosed that they acquired passion for work, followed by being God Fearing. On the other hand, the traits that worked the least were being resilient and effective leader. These may be due to insufficient leadership training considering that most of the BSA students are focused on their academic studies. As presented in the table, most of the graduates love their work as a student and the many activities provided to them by the school. But being an effective leader and being resilient were the least of the traits. Maybe because BSA graduates are focused in their studies because of the difficult subjects and various projects they have. Most of them are not active in student organizations and other school activities.

**Table 7**  
*Quality Traits*

<b>Indicators</b>	<b>Frequency</b>	<b>Rank</b>
Passionate toward work	72	1
God Fearing	70	2
Disciplined	69	3
Competent	68	4
Service Oriented	63	5
Law Abiding	62	6
Responsible Steward	61	7
Interpersonally skilled	59	8
Resilient	58	9
Effective leader	36	10

Table 8 shows the competency skill of the BSA graduates. It shows that they acquired two skills which they consider as highly competent, which are skills on Problem Solving and Critical Thinking with a weighted mean of 2.56 and 2.53. It can be gleaned from the results that majority of the graduates put importance to skills that reveal their ability to use critical reasoning and problem-solving skills for their holistic formation. These are acceptable, bearing in mind that BSA students develop these skills through studying. They are required to be skillful in evaluating facts on the different areas of the course, making assumptions for developing relevant solutions. The remaining skills are evaluated as competent, such as technical, information technology skills. The institution provides them with varied seminars, workshops and trainings that made them competent in integration and collaboration, Leadership and communication skills. The students are also subjected to on the job trainings in their respective fields to apply what they have learned in the classroom.

**Table 8**  
*Competency Skills of BSA Graduates*

<b>Indicators</b>	<b>Weighted Mean</b>	<b>Rank</b>	<b>Adjectival Interpretation</b>
Problem Solving Skills	2.55	1	Highly Competent
Critical Thinking Skills	2.53	2	Highly Competent
Technical Skills	2.45	3	Competent
Innovation & Creativity Skills	2.44	4	Competent
Survival Skills	2.42	5	Competent
Communication Skills	2.36	6	Competent
Information Technology Skills	2.22	7	Competent
Leadership/Management skills	1.96	8	Competent

**III. Expected BSA Graduates values and competencies**

Table 9 present the core values and competencies expected of a BSA graduates. As revealed in the tables, integrity and competence ranks the highest. These core values are the essential beliefs that graduates of the course upholds. It makes them unique in character and embraces the changing dynamics of global economy. Integrity is being honest in the



work and upholds the standards of professional ethics. These students demonstrate proficiency by performing with high level of expertise.

**Table 9**  
*Core Values*

<b>Indicators</b>	<b>Frequency</b>	<b>Rank</b>
Integrity	72	1
Competence	69	2
Commitment to Excellence	66	3
Objectivity	63	4
Lifelong Learning	60	5
Relevance to Global Marketplace	51	6

Table 10 present competencies, problem solving and critical thinking skills are among the highest. Competencies are the unique combination of the skills, knowledge as well as the use of technology that provides value and results to the users such as the management, owners of business and administrators of government and private institutions. Subjects in the BSA program are equipped with activities that relate these values and competencies.

**Table 10**  
*Competencies*

<b>Indicators</b>	<b>Weighted Mean</b>	<b>Rank</b>	<b>Adjectival Interpretation</b>
Critical Thinking & Problem Solving Skills	2.58	1	Highly Competent
Integration and Collaboration	2.51	2	Highly Competent
Synthesizing Intelligence to Insight	2.44	3.5	Competent
Anticipating & Serving Evolving Skills	2.44	3.5	Competent
Leadership Skills	2.42	4	Competent
Communication Skills	2.30	5	Competent

These results of the study are also confirmed by (Barce 2006), regarding the employability of graduates in the Political Science Program, and so with the study of Balute, in 2006 about the employability of the BSA/BSMA graduates for the S.Y. 2006-2007.

Table 11 presents the values and competencies as applied in the workplace. It reveals that being professional, commitment to excellence and passionate to work are the ones most applied and practiced in the workplace. This is much related to the core values and competencies that were imbibed by the graduates at DWCL. These means that most of those learned in school is also used practiced in their workplace.

**Table 11**  
*Competencies and values adhered in the workplace*

Indicators	Frequency	Rank
Professionalism	70	1
Commitment to Excellence	67	2
Passionate towards work	63	3
Competence	62	4
Service	61	5
Objectivity	58	6
Law Abiding	56	7
Responsible Steward	54	8
God-Fearing	53	9
Effective Leader	51	10
Lifelong Learning	48	11
Resilient	47	12
Relevance in the Global Market place	44	13
Justice	37	14.5
Peace	37	14.5
Integrity of Creation	35	16

Table 12 shows their competencies in the workplace. Communication and problem-solving skills are very important in their jobs, with a weighted mean of 4.47. Graduates of any course should possess the necessary communication skills both orally and in written work. These skills are most needed by employers. Not much practiced are

integration and collaboration and survival skills, considering that some of the only new graduates and some are just two to five years employed. Most of them are in the lower position of the company.

**Table 12**  
*Skills applied in the workplace*

Indicators	Weighted Mean	Rank	Adjectival Interpretation
Communication Skills	4.47	1.5	Moderately applied
Problem Solving Skills/ Mathematical Skills	4.47	1.5	Moderately applied
Innovation & Creativity Skills	4.23	3.5	Moderately applied
Synthesizing Intelligence to Insight	4.23	3.5	Moderately applied
Critical Thinking Skills	4.21	5.0	Moderately applied
Anticipating and Serving Evolving Needs	4.20	6	Moderately applied
Information Technology Skills	4.04	7	Moderately applied
Technical Skills	4.0	8	Moderately applied
Leadership/Management skills	3.93	9	Moderately applied
Integration and collaboration	3.86	10	Moderately applied
Survival Skills	3.84	11	Moderately applied

Legend: 1.0-.50-Not Applicable; 1.51-2.49-Less Applicable; 2.50-3.49-Applicable; 3.50-4.49- Moderately Applicable; 4.50-5.0-Highly Applicable

Table 13 shows that there is a significant relationship between the imbibed core values and quality traits from DWCL and its adherence in the workplace. Using the correlation formula generated through the Microsoft

Excel program, the study ascertained that there is really a significant relationship. This means that the core values namely professionalism, excellence, service, integrity of creation, peace and justice learned and imbibed inn the school through the various academic activities and non-academic activities that the school provides its graduates are manifested and adhered to in the different positions in the companies or businesses where the graduates are employed. This further implies that the values and traits and skills applied in the workplace are deeply influenced by the school not only in the advancement of their skills but also with regard to interacting with people and handling situations. Hence, this is a success on the part of the institution in achieving it mission, vision and goals.

**Table 13**

*Correlation of Core Values, Quality Traits Imbibed in DWCL and Application in the Workplace*

<b>Values and Traits</b>	<b>Correlation Coefficient</b>	<b>Interpretation</b>
Core Values Imbibed in DWCL	.8614	Significant
Expected BSA Core Values and Traits	.8335	Significant
Quality traits Imbibed in DWCL	.5611	Significant

As to the Core Values enumerated by the Board of Accountancy of a BSA graduate, the same had a significant result. This means that integrity, competence, commitment to excellence, objectivity which are incorporated in the different topics, subjects related to the course are learned well and used in the jobs or employment of these graduates.

### **Recommendations**

1. Sustain the programs and activities provided by the institution to the religious formation of the students.
2. Provide the students with more exposure, seminars on conservation of the environment and social interaction with students of other schools.
3. Provide more trainings related to leadership formation of students as they are needed much in the workplace.
4. Assign students as interns to private or government institutions for them to apply actually of what they learned in school especially in the accountancy program.

5. Encourage students and faculty to speak in English to practice their communication skills.
6. Provide more seminars and workshops related to improving the communication skills of students.

### **Limitation of the Study**

The scope of the study covered the Bachelor of Science in Accountancy (BSA) graduates from SY 2013-2018 of the School of Business Management and Accountancy, Divine Word College of Legazpi. The data were gathered from sixty-six (66) respondents.

The content of this study includes the socioeconomic and demographic profile of the graduates, their Core values, quality traits as well competencies as nurtured from the school and its application their workplace.

### **References**

- Anderson, D. et al (2008) Statistics for Business and Economics
- Balute C. et. al., Employability of BSA and BSMA Graduates of DWCL for S.Y 2006- 2007
- Barce, I. (2006) “An Evaluation of the Political Science Program of Divine Word College of Legazpi; DWCL Research Journal, 4(2), 38-44
- Cabrera, M. & Cabrera, G. (2017), Auditing Theory, GIC and Co, Inc. Manila Philippines
- Mendenhall William, Beaver Robert J & Beaver Barbara, M. (2009) Introduction to Probability and Statistics (13th Edition), Brooks/ Cole, Cengage Learning, Canada
- Nacion, T. (2018) “Employability of the BSOA Graduates of DWCL Batches 2006-2015. DWCL Research Journal 4 (1), 38-39.
- Rivero, D. (2006), “The Job Performance of the BSC-Banking and Finance Graduates of Divine Word College of Legazpi (School years 1975-1976 to 2004-2005) in the Banking Industry in Legazpi City”, DWCL Research Journal, 4 (2),54-58.
- Saunders, Lewis & Thornhill (2003) Research methods for Business students (3<sup>rd</sup> Edition), Prentice Hall. N. J.
- Shields, Patricia and Rangarjan, N. (2013), A playbook for research methods: Integrating Conceptual frameworks and project management .

## **The Program Offerings:**

### **School of Business, Management and Accountancy (SBMA)**

Bachelor of Science in Accountancy (BSA)

Bachelor of Science in Management Accounting (BSMAC)

Bachelor of Science in Internal Auditing (BSIA)

Bachelor of Science in Business Administration (BSBA)

**Majors:** Financial Management  
Human Resource Management  
Marketing Management  
Operations Management





DIVINE WORD COLLEGE OF LEGAZPI  
School of Business, Management and Accountancy  
Legazpi City 4500 Philippines