

RELATIONSHIP OF BACHELOR OF SCIENCE IN ACCOUNTANCY ADMISSION FACTORS TO COLLEGE PERFORMANCE

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ABSTRACT

The Department of Accountancy of CBAA & CLSU offers the course BS in Accountancy with an admission policy that is based on the Senior High School grades, CLSU Admission Test results and Qualifying Examination results. The main objective of this research is to determine the relationship of the admission factors for BSAc program of CBAA-CLSU with the college performance which is measured by their grades in first year accounting related subjects. Based on the Pearsons Product Moment Correlation (PPMC) and the Analysis of Variance (ANOVA) Test, all the admission factors have a significant relationship with the college performance of the first batch of BSAc students under the new curriculum. Then again, the socio-demographic characteristics of the respondents which include their age, gender, and current residence have been identified to have an insignificant effect on the performance of the students during their freshmen year. However, their choice of priority course somewhat affects their performance during the Second Semester. Those who chose Accountancy as their priority course performed well as compared to those who are not but the difference was not that significant.

Keywords: Admission Policy, College Performance, Accounting, Curriculum.

INTRODUCTION

Based on the Republic Act No. 10533 (See Appendix 1), also known as the “*Enhanced Basic Education Act of 2013*”, the State shall create a functional basic education system that will develop productive and responsible citizens equipped with the essential competencies, skills and values for both life-long learning and employment.

The K to 12 program (“K” for Kindergarten and “12” for the succeeding 12 years of basic education) is an education system that has been adopted in the Philippines since 2016 in compliance with RA No. 10533. The Department of Education started implementing the K to 12 program with the objective of producing more competent Filipino citizens by enhancing their basic skills and preparing them for lifelong learning and employment. The program consists of the Kindergarten level, six years of Elementary Education, four years of Junior High School, and two years of senior High School.

On the other hand, the Commission on Higher Education recognizes its complementary roles with Depend on ensuring the smooth implementation of the K to 12 transition program. The different Higher Education Institutions (HEIs) have designed their own programs offerings that were first implemented on the Academic Year 2018-2019. Curriculum development is a dynamic and continuing process. Its content should be carefully scrutinized to have an effective utilization of available time and resources. The qualitative factors like excellence of teaching, quality of students, broadening effect of the total curriculum, along with the development of integrity,

professional attitudes, and a continuing desire to learn are more important than the quantitative factors which include course labels, unit requirements, or subject groupings.

CHED Memorandum Orders have been issued to guide the HEIs on designing their programs and to address duplications in the subjects brought caused by the said integration. The standards are intended to be flexible rather than restrictive. They provide a general framework within which each institution should design and develop a curriculum in the context of institutional strength, priorities, and commitment.

The College of Business Administration and Accountancy (CBAA) of Central Luzon State University (CLSU) is offering different programs relating to accounting, business and management which was included as one of the tracks offered in the Senior High School. One of which is the Bachelor of Science in Accountancy which was developed by the Department of Accountancy. This program includes the general education courses that introduces the students to different ways of knowing. It is oriented towards a wide-ranging understandings but it, by itself, cannot deliver all the objectives of higher education. Thus, a specialized learning should be included in the program to focus more on the theoretical and technical knowledge of the accounting discipline.

As stated on CHED Memorandum No. 27 series of 2017, BS in Accountancy is the program that provides general accounting education to students wanting to pursue a professional career in Accountancy in general and in Public Accounting in particular. Further, this is the program that complies with the latest competency framework for professional accountants issued by the International Federation of Accountants (IFAC) through their International Education Standards. Thus, this qualifies the graduate of this program to take assessments leading to certifications in Accountancy given by the Professional Regulatory Commission – Board of Accountancy (PRC-BOA) and other global professional Accountancy organizations.

As a field of study, Accountancy is a profession that involves providing assurance and audit services for statutory financial reporting, tax-related services, management advisory services partnering in management decision-making, devising planning and performance and control systems, and providing expertise in financial reporting and control to assist various stakeholders in making decisions.

Accountants should pursue lifelong learning, and continuous professional development. They must be objective, ethical and consider the public interest. They should help colleagues to overcome bias by rooting organizational decision-making and implementation in an evidence base, and by providing empirically tested, objective solutions wherever possible.

Accountancy professionals must pay due regard to the primacy of the organization's customers and the range of relationships that enable a business to operate. They must also understand the global macro-economic environment to assess information based on its relevance to their organization. A combination of accounting and financial expertise, business understanding and analytical skills and appropriate business experience means that accountants are practical and grounded in operational reality.

The curriculum for BS in Accountancy program offered by CBAA is consistent with the CLSU's philosophy, mission and vision statement. The curricular requirement for BS in Accountancy also follows the minimum number of units as prescribed in the CHED Memorandum. Based on the approved BS in Accountancy curriculum of CBAA – CLSU, only the students from the ABM strand who belonged to the top 400 students whose priority course is BS in Business Administration/BS in Management Accounting/BS in Accountancy based on the CLSU College Admission Test (CAT) can apply for the program. Additionally, the student should have a grade

point average (GPA) of at least 85% upon graduation as a senior high school. The applicants must take the qualifying examination to be administered by the Department of Accountancy which will cover the topics included in the table of specifications of their previous accounting related subjects. The basis of ranking will be the qualifying examination results, CLSU CAT results and the grades in Fundamentals in Accounting, Business, and Management I and II which they took on their senior high school. The examinees will then be ranked from the highest to lowest, and those belonging to the first 100 applicants shall qualify for admission to the BS in Accountancy program.

On the program outcomes specified in CMO No. 27s. 2017, the primary goal of accounting education is to produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. In the face of increasing changes that they will meet later as professional accountants, it is essential that students develop and maintain an attitude of learning to learn, to maintain their competence later as professional accountants.

The BS in Accountancy program should provide a foundation of professional knowledge, professional skills, and professional values, ethics and attitudes that enable them to continue to learn and adapt to change throughout their professional lives. These capabilities will enable professional accountants to identify problems, know where to find this knowledge and know how to apply it in an ethical manner to achieve appropriate solutions. The balance of these elements may vary but what is required is to develop the knowledge base, strong skills and ethical values in order to produce competent professional accountants with appropriate values, ethics and attitudes.

The strategic relevance of Accountancy is represented by its ability to support the various stakeholders, regulatory bodies, potential investors, creditors, management and employees, in taking strategic and operating decisions through the presentation and analysis of financial data and information arising from business transactions.

However, accounting education should not only keep pace with current realities but should anticipate changes that may take place in business and the accounting profession. The institution should make provision for periodic re-examination and research to avoid curriculum obsolescence. Thus, this research has been conducted to initially determine the relationship of the factors considered in admitting the students to the program with their performance in their accounting subjects.

Statement of the Problem

The study was conducted to determine the relationship of the factors identified in the admission requirement for the BS in Accountancy program of CBAA-CLSU with their grades in first year accounting related subjects. Specifically, it aimed to answer the following questions:

1. What are the socio-demographic characteristics of the respondents?
2. What is the relationship between the respondents' socio-demographic characteristics and their grade in accounting related subjects in first year?
3. Is there a relationship between their choice of Accountancy as priority course with their performance in first year accounting subjects?

Objectives of the Study

Generally, the purpose of this paper is to determine the relationship of the admission factors for the BSAc program of CBAA-CLSU with their grades in first year accounting related subjects. Specifically, it aimed to achieve the following:

1. To describe the socio-demographic characteristics of the respondents; and
2. To determine the relationship between the respondents' socio-demographic characteristic and their performance in their accounting subjects in first year.
3. To determine the relationship of choosing Accountancy as priority course with their grades in first year accounting subjects.

Conceptual Framework

Several factors are considered in assessing the passers for the qualifying examination of the Bachelor of Science in Accountancy of the College of Business Administration and Accountancy. Some of which are the results of the CLSU Admission Test and their grades in accounting subjects during their Senior High.

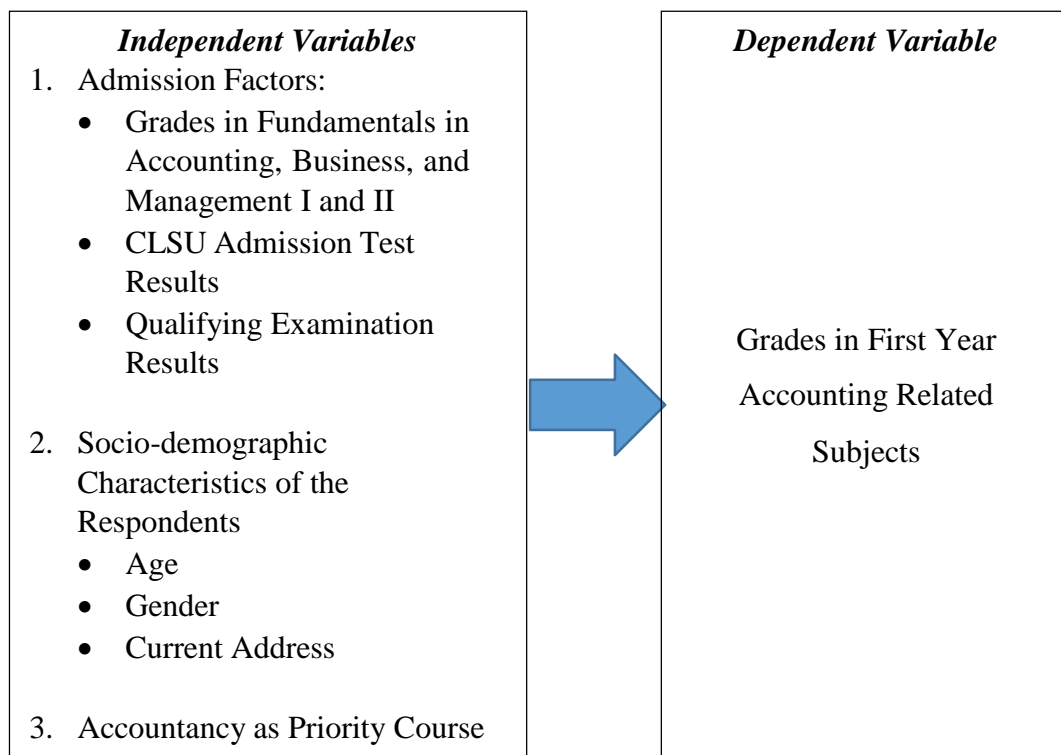


Figure 1
PARADIGM OF THE STUDY

Figure 1 shows the relationship of the independent and dependent variables. Independent variables include the admission factors for the BSAc program of CBAA- CLSU including the respondents' grades in Fundamentals of Accounting, Business, and Management I and II, CLSU Admission Test results and the Qualifying Examination results. It also includes the socio-demographic characteristics of the respondents, specifically the age, gender and current address and whether or not Accountancy is their priority course. The identified independent variables

may affect the performance of the respondents on their first year accounting related subjects.

Significance of the Study

The study will determine the degree of relationship of the factors in determining the passers for the qualifying examination in BS in Accountancy program of CBAA, CLSU. It will be beneficial to the following stakeholders:

Department of Accountancy

The Department of Accountancy of CBAA, CLSU will primarily benefit from the study as it will be able to assess the degree of relationship of the factors used in determining the passers of the qualifying examination for BS in Accountancy program. The Department of Accountancy will have a basis on whether such variables are necessary to be considered in determining the ranking of the examinees. If yes, then the department will have a basis on which factor should be given a bigger weight on computing the results of the examination.

The result of the study can also be a basis of the department on the curriculum development of the program BS in Accountancy, specifically on the admission requirements.

College of Business Administration and Accountancy

As for the College of Business Administration and Accountancy, the result of the study can be used in designing a program that will help the students to have the necessary knowledge before taking the examination. It will be of great help since the department is planning to conduct an extension activity, Accounting Booth Camp.

Senior High Schools offering ABM Strand

The result of the study may serve as a reference for the Senior High School offering ABM Strand for them to have a standard basis on giving final grades to their students specifically in the subjects Fundamentals in Accounting, Business, and Management I and II.

Scope and Limitations

The study focused on assessing the performance of the first batch of BS in Accountancy of CBAA, CLSU under the CHED Memorandum of 2017. The data for the independent variables were obtained from the files gathered during the application for the program while the dependent variable's data were gathered from the report of grades for the Academic Year 2018-2019 that have been submitted to the Office of the Registrar. The identified subjects are ACCTG 1100, ACCTG 1105, ACCTG 1200, and ACCTG 1205. The researcher limits the locale of the study in Central Luzon State University, Science City of Muñoz, Nueva Ecija.

REVIEW OF RELATED LITERATURE AND STUDIES

Published and Unpublished Researches

The study entitled “*Why High School Grades Are Better Predictors of On-Time College Graduation Than Are Admissions Test Scores: The Roles of Self-Regulation and Cognitive Ability*” by Galla et al. (2019), revealed that the incremental predictive validity of high school grades for college graduation was explained by composite measures of self-regulation while the incremental predictive validity of test scores was explained by composite measures of cognitive ability.

Woods et al. (2018), on the study entitled “*How High School Coursework Predicts Introductory College-Level Course Success*” revealed that generally, when students enrolled in introductory college-level courses, those with higher levels of high school preparation were predicted to pass at higher rates.

In 2018, Allensworth, conducted the research “*High School Graduation and College Readiness Indicator Systems: What We Know, What We Need to Know. Concept Paper for Research and Practice*”. The study provides a brief overview of the current state of the use of indicators for improving students' educational attainment, considerations about which indicators to use when developing an indicator system, and some of the questions that have arisen as schools, districts, and states engage in these efforts. It is intended for people who are positioned between the research and practice spheres, such as district and state institutional researchers, or researchers at universities and research organizations who work closely with schools and districts.

On the study conducted by Westrick et al. (2015), entitled “*College Performance and Retention: A Meta-Analysis of the Predictive Validities of American College Testing (ACT) Scores, High School Grades, and Socio-economic Status (SES)*” in 2015, ACT Composite scores and high school grade point average (GPA) are highly correlated with first year academic performance while SES is a weak predictor of both academic performance and retention.

Additionally, the study of Black et al. (2015), with the title “*Can you leave high school behind?*” indicated that high school characteristics do affect student performance, and these effects seem more pronounced for women and low-income students. In addition, there is little evidence that the effects of high school characteristics decay over students' time in college.

Furthermore, the study conducted by Sawyer (2013) entitled “*Beyond Correlations: Usefulness of High School GPA and Test Scores in Making College Admissions Decisions*” concluded that based on the correlational evidence, high school GPA is better than admission test scores in predicting first year college GPA, although test scores have incremental predictive validity. The usefulness of a selection variable in making admission decisions depends in part on its predictive validity, but also on institutions' selectivity and definition of success. Analyses of data from 192 institutions suggest that high school GPA is more useful than admission test scores in situations involving low selectivity in admissions and minimal to average academic performance in college. In contrast, test scores are more useful than high school GPA in situations involving high selectivity and high academic performance. In nearly all contexts, test scores have incremental usefulness beyond high school GPA. Moreover, high school GPA by test score interactions is important in predicting academic success.

A study by Zwick (2013) said that focusing on high school GPA in college admissions may foster ethnic diversity and communicate the importance of high school performance. It has further been claimed that high school GPA is the best single predictor of college grades and that

it is more equitable than test scores because of a smaller association with socioeconomic status. Recent findings, however, suggest that high school GPA's seemingly smaller correlation with socioeconomic status is a methodological artifact. In addition, it tends to produce systematic errors in the prediction of college grades. Although supplementing high school GPA with a high-school resource index can mitigate these errors, determining whether to include such an index in admissions decisions must take into account the institutional mission and the potential diversity impact.

The study “*Validity of the School Admission Test for Predicting First Year College Grade Point Average*” of Kobrin et al. (2008), showed that the best combination of predictors of first-year college grade point average is high school grade point average and School Admission Test scores. It encouraged the institutions to use both measures when making admission decisions.

Another study in Zwick & Greif Green (2007) Green showed that upon the analysis of a large national sample, when pooled within-high-school analyses applied, high school grades and class rank have larger correlations with family income and education than is evident in the results of typical analysis, and SAT scores have smaller associations with socioeconomic factors. SAT scores and high school grades, therefore, have more similar associations with SES than they do when only the usual across-high-school correlations are considered.

In 1993, a study of Stewart et al. (2015) entitled “*Factors influencing College Persistence for First Time Students*” showed that high school GPA and first-semester college GPA were found to be significant predictors of persistence. Findings indicated that traditional college students who were academically prepared to take college-level coursework were more likely to persist than students placed in mandatory remedial coursework.

The study entitled “*Relationships among High School Grades, ACT Test Scores, and College Grades*” by Myers and Pyles (1992) assessed the utility of using both the American College Testing (ACT) Program composite score and high school grade point average (GPA) as predictors of students' success in college, as measured by the GPA at the end of the students' first semester in college. Based on the regression analysis using the GPA as the dependent variable and the high school GPA and ACT score as independent variables, the relationship is significant. The use of both factors would overcome the objections to using only the ACT scores, which itself is not a good predictor of college success for many minority students.

METHODOLOGY

This chapter describes the research design and methodology that was employed in this study. Methodological framework is used in accomplishing the research objectives. This includes the source of the data of the research, the unit of analysis, the instrument that was used in gathering data, the sampling method, and the type of analytical techniques used in generating the results of the study.

Locale of the Study

This study was conducted at the College of Business Administration and Accountancy, Central Luzon State University, Science City of Muñoz, Nueva Ecija. CLSU is considered as one of the largest universities in the country in terms of land area. Its eight colleges, which offers courses according to their fields of specialization, has their own premises inside the university. CBAA, on the other hand, is divided into two departments: Accountancy and Business Administration. The Department of Accountancy offers two new curriculums based on CHED

Memorandum of 2017: BS in Accountancy and BS in Management Accounting.

Unit of Analysis and Respondents

The unit of analysis of the study was the first batch of the new curriculum of BS in Accountancy at the College of Business Administration and Accountancy of Central Luzon State University. The students shall be officially enrolled in CLSU for both the First and Second Semesters of the Academic Year 2018-2019.

Research Design

The researcher used a descriptive research design, a method that is designed to depict the participants in an accurate way. In the study, the researcher determined the relationship of the factors included in the admission of the students in the BS in Accountancy program with their grades in first year accounting related subjects.

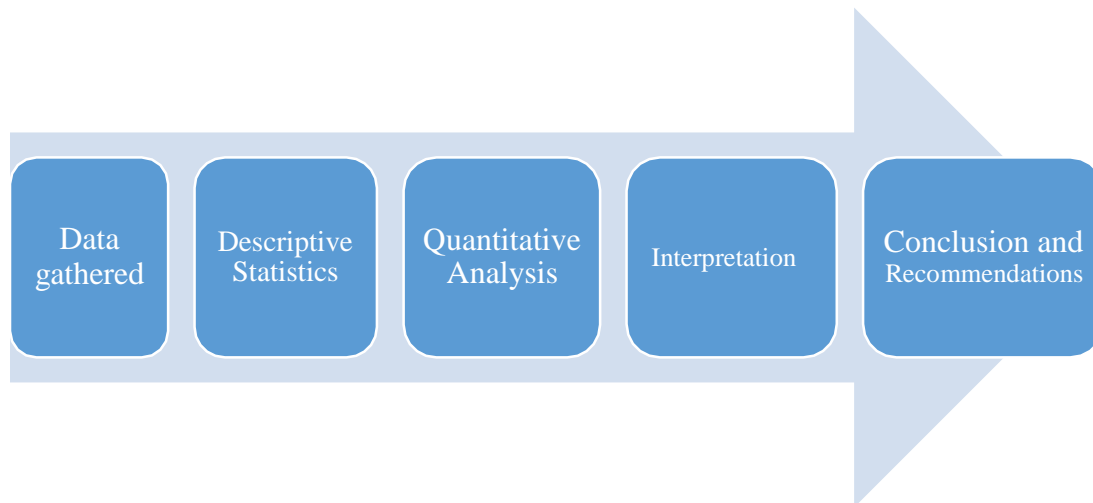


Figure 2
RESEARCH DESIGN METHOD

Figure 2 maps out in a logical and sequential design the actions taken in the study. The purpose of the framework is to provide a context on how the study was conducted. The researcher adopted a positivism paradigm which is mostly used in a quantitative research. The conclusions were drawn based only on the actual results from the study. The researcher does not claim anything other than the findings generated from the study.

Research Instrument

The researcher used the secondary data from the records of the Qualifying Examination for the year 2018. The record includes the socio-demographic characteristics of the respondents.

The copy of the report of grades for the accounting-related subjects of the respondents which is duly signed by the required signatories was used to determine the performance of the respondents for the academic year 2018-2019.

Data Collection

The copy of the grades for the accounting-related subjects of the respondents which is duly signed by the required signatories was requested from the CBAA Registrar Office. These were included the subjects for the academic year 2018-2019. The records of the 2018 Qualifying Examination for BS in Accountancy program was requested from the Department of Accountancy.

Data Analysis

Quantitative analysis will be used by the researcher in analyzing the data. The frequencies and percentages of the respondents' socio-demographic characteristics and responses will be presented, to be followed by the test of relationship between the socio-demographic characteristics and the performance of the respondents. The test of relationship to be used in the research is the Pearson's Product Moment Correlation (PPMC) and the Analysis of Variance (ANOVA) Test. The Pearson Product Moment Correlation measures the linear correlation between two variables while ANOVA Test allows the comparison of more than two groups at the same time to determine whether a relationship exists between them. The researcher used these tests to determine the relationship between the grades in Fundamentals in Accounting, Business, and Management I and II, CLSU Admission Test results, Qualifying Examination results, and the socio-demographic characteristics of the respondents with their grades in accounting-related subjects in their first year.

RESULTS AND DISCUSSION

Socio Demographic Characteristics of the Respondents

Age	Mean	SE	95% Confidence Interval		CV
			LL	UL	
Respondents	18.9	0.05	18.8	19.0	0.25

The average age of the respondents is 18.9 with a coefficient of variation of 0.25 which denotes that the ages of the respondents are not dispersed and the estimate average is appropriate Table 1.

Gender	Frequency	Percentage	SE	95% Confidence Interval	
				LL	UL
Male	20	20.4	4.1	13.5	29.7
Female	78	79.6	4.1	70.3	86.5

Table 2 shows that about 80 percent of those who passed the BSAC Qualifying Examination in 2018 are female and the remaining 20 percent are male. A total of 98 respondents were used in the study instead of 100 because one of the students has filed a leave of absence and the other have shifted to other course during the second semester.

Current residence	Frequency	Percentage	SE	95% Confidence Interval	
				LL	UL
Dorm	34	35.1	4.9	26.1	45.2
Boarding house	38	39.2	5.0	29.8	49.4
Permanent address	25	25.8	4.5	17.9	35.6

Most of the respondents stayed in a boarding house with 39.2 percent. Meanwhile, 35.1 percent lived in the dormitories while least number of the respondents, 25.8 percent, stayed at their respective homes Table 3.

Accountancy as Priority Course	Frequency	Percentage	SE	95% Confidence Interval	
				LL	UL
No	4	4.1	2.0	1.5	10.5
Yes	43	43.9	5.0	34.2	54.0
Undecided	51	52.0	5.1	42.0	61.9

The respondents mostly were undecided at first comprising of the 52.0 percent of the population while 43.9 percent were pretty sure about taking up Accountancy. A small proportion or 4.1 percent of the respondents were not supposed to take accountancy, but landed there, anyways Table 4.

Correlation Analyses

Range	Description
0 to 0.2	Very weak positive linear relationship
0.2 to 0.4	Weak positive linear relationship
0.4 to 0.6	Moderately strong positive linear relationship
0.6 to 0.8	Strong positive linear relationship
0.8 to 1.0	Very strong positive linear relationship
0 to -0.2	Very weak negative linear relationship
-0.2 to -0.4	Weak negative linear relationship

-0.4 to -0.6	Moderately strong negative linear relationship
-0.6 to -0.8	Strong negative linear relationship
-0.8 to -1.0	Very strong negative linear relationship

Table 5 shows the basis for interpreting the results of the correlation analyses. For this research, the level of satisfaction was set at five percent.

Age vs. Accounting Subjects	r	p-value	Decision
ACCTG 1100	0.1092	0.2845	Not Significant
ACCTG 1105	0.1644	0.1058	Not Significant
ACCTG 1200	0.1261	0.2209	Not Significant
ACCTG 1205	0.1843	0.0707	Not Significant
AVERAGE	0.1703	0.0936	Not Significant

Based from the correlations obtained using the Pearson Product Moment Correlation, there is no significant correlation between the age of the respondents and their grades in accounting subjects which means that their grades do not somewhat relate with their age Table 6.

Gender vs. Accounting subjects	p-value	Decision
ACCTG 1100	0.7203	Not Significant
ACCTG 1105	0.8057	Not Significant
ACCTG 1200	0.4741	Not Significant
ACCTG 1205	0.4331	Not Significant
AVERAGE	0.7872	Not Significant

Based from the table above, gender has nothing to do with their grades on their accountancy subjects; since the p-values obtained are greater than the level of significance set (0.05). This means that their grades are not affected whether a student is male or female Table 7.

Source	SS	df	MS	F	Prob > F
Between groups	0.2003	2	0.1001	0.6700	0.5139
Within groups	14.0394	94	0.1494		
Total	14.2397	96	0.1483		

Source	SS	Df	MS	F	Prob > F
Between groups	0.3270	2	0.1635	1.2500	0.2906
Within groups	12.2748	94	0.1306		
Total	12.6018	96	0.1313		

As shown on Tables 8 & 9, the ANOVA result shows that there is no significant difference in their grade in ACCTG 1100 and ACCTG 1105 if a student currently resides whether in a boarding house, dormitory, or goes home every day.

Source	SS	Df	MS	F	Prob > F
Between groups	0.6209	2	0.3104	3.1500	0.0475
Within groups	9.0659	92	0.0985		
Total	9.6868	94	0.1031		

Current Address	Mean	Std. Err.	Unadjusted Groups
Dorm	2.3603	0.0538	B
Boarding house	2.1842	0.0509	A
Permanent address	2.2065	0.0655	AB

Unlike from ACCTG 1100 and ACCTG 1105, the current residences of the respondents are somewhat affective of their grades in ACCTG 1200. Moreover, based from the comparison of means, grades in ACCTG 1200 of those students from boarding houses are better than from those who live in dorms. However, the difference of those who live on their permanent houses do not differ significantly from those who live both in dorm or boarding house Tables 10 & 11.

Source	SS	df	MS	F	Prob > F
Between groups	0.6078	2	0.3039	2.3200	0.1035
Within groups	12.1572	93	0.1307		
Total	12.7650	95	0.1344		

Source	SS	Df	MS	F	Prob > F
Between groups	0.3910	2	0.1955	2.1700	0.1196
Within groups	8.4622	94	0.0900		
Total	8.8533	96	0.0922		

According to the ANOVA tables above, the respondents' current residences do not affect their grade in ACCTG 1205 since p-value obtained is greater than 0.05. Also, the overall, the current residents do not really matter on the grades obtained by the respondents in their accounting subjects Tables 12 & 13.

Source	SS	df	MS	F	Prob > F
Between groups	0.6325	2	0.3162	2.1700	0.1198
Within groups	13.8446	95	0.1457		
Total	14.4770	97	0.1492		

According to the ANOVA table, Accountancy course being a priority course or not of the respondents do not have a bearing on their grade in Acct1100 with p-value obtained greater than 0.05 Table 14.

Source	SS	df	MS	F	Prob > F
Between groups	0.5348	2	0.2674	2.1000	0.1287
Within groups	12.1215	95	0.1276		
Total	12.6563	97	0.1305		

Based from the ANOVA table above, choosing Accountancy as first choice or not do not matter also on their grades in ACCTG 1105 of the respondents Table 15.

Source	SS	df	MS	F	Prob > F
Between groups	1.7597	2	0.8798	10.2400	0.0001
Within groups	7.9877	93	0.0859		
Total	9.7474	95	0.1026		

First Option	Mean	Std. Err.	Unadjusted Groups
No	2.1250	0.1465	AB
Yes	2.1098	0.0458	A
Undecided	2.3824	0.0410	B

According to the tables above, accountancy as first choice course has an effect in their grades in ACCTG 1200 with p-value less than 0.05. Moreover, based from the comparison of means test, grades in ACCTG 1200 of those who are accountancy is their first choice course are better than those who are undecided but not significantly different from those who are not Tables 16 & 17.

Source	SS	df	MS	F	Prob > F
Between groups	1.8491	2	0.9246	7.8900	0.0007
Within groups	11.0207	94	0.1172		
Total	12.8698	96	0.1341		

First Option	Mean	Std. Err.	Unadjusted Groups
No	1.8125	0.1712	AB
Yes	1.7798	0.0528	A
Undecided	2.0588	0.0479	B

Same with ACCTG 1200, accountancy as first choice course of the respondents do have significance with respect to their grades. In addition, grades in ACCTG 1205 of those who accountancy is their first choice are better than those who are undecided but not significantly different from those who are not Tables 18 & 19.

Source	SS	df	MS	F	Prob > F
Between groups	1.0784	2	0.5392	6.5000	0.0023
Within groups	7.8787	95	0.0829		
Total	8.9571	97	0.0923		

First Option	Mean	Std. Err.	Unadjusted Groups
No	2.0175	0.1440	AB
Yes	2.0758	0.0439	A
Undecided	2.2796	0.0403	B

Based from the Table 18, overall, Accountancy being the first choice course of the respondents has something to do with the overall with their accounting grades. According to the comparison of means, grades of those who accountancy is their first choice are better than those who are undecided but not significantly different from those who are not Tables 20 & 21.

CAT vs Accounting Subjects	r	p-value	Decision
ACCTG 1100	-0.3958	0.0001	Significant
ACCTG 1105	-0.2697	0.0072	Significant
ACCTG 1200	-0.2726	0.0072	Significant
ACCTG 1205	-0.1840	0.0712	Not Significant
AVERAGE	-0.3330	0.0008	Significant

Based from the correlation analyses above Table 22, overall, the CAT is correlated with the average accounting grades of the respondents. Specifically, the CAT is correlated with subjects ACCTG 1100, ACCTG 1105, and ACCTG 1205. In terms of the correlation of CAT results and ACCTG 1100, there is a weak negative linear relationship between the two. It means that as the average in CAT goes up, their grade in ACCTG 1100 goes down. It is important to

note that lower magnitude in grades in Accounting (University's grading system), the higher it denotes. Same magnitude was also observed both in Acct 1105 and Acct 1205 with an r of -0.2697 and -0.2726 , respectively, which also means there is a weak negative linear relationship between accounting subject grades and CAT results. Overall, an r of -0.3330 was obtained for the correlation of CAT results and average grade in accounting subjects, which is also in the same bracket from the individual subjects (weak negative linear relationship).

SHS vs Freshmen	r	p-value	Decision
ACCTG 1100	-0.2679	0.0076	Significant
ACCTG 1105	-0.2489	0.0135	Significant
ACCTG 1200	-0.3295	0.0010	Significant
ACCTG 1205	-0.2856	0.0046	Significant
AVERAGE	-0.3253	0.0011	Significant

According from the correlation analyses above Table 23, overall, the SHS grade is correlated with the average accounting grades of the respondents. Specifically, the SHS grade is correlated with all the subjects. In terms of the correlation meaning, all of the computed Pearson r were all from the same range, meaning SHS grade has a weak negative linear relationship with all the subjects and it follows that it also has a weak negative linear relationship with the average accounting grade of the respondents. Please note that lower magnitude in grades in Accounting (University's grading system), the higher it denotes.

Qualifying Exam Results vs Freshmen Accounting Grades	r	p-value	Decision
ACCTG 1100	-0.4868	0.0000	Significant
ACCTG 1105	-0.3409	0.0006	Significant
ACCTG 1200	-0.2298	0.0243	Significant
ACCTG 1205	-0.3402	0.0007	Significant
AVERAGE	-0.4182	0.0000	Significant

Based from the correlation analyses above Table 24, all of the accounting subjects are significantly correlated with the qualifying exam rate obtained by the respondents. For the subjects ACCTG 1105, ACCTG 1200, and ACCTG 1205, the obtained Pearson r results are from the same range, weak negative linear relationship. Negative linear relationship denotes as the Qualifying Examination result increases, the Accounting subject grade decreases. Weak relationship denotes not the magnitude of the linear relation is not that direct. However, correlation of ACCTG 1100 and their average grade in accounting subjects are from the range of moderately strong negative linear relationship. Which means the linear correlation were more direct/ more magnitude (the angle is steeper).

SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Due to the implementation of the K to 12 program by DepEd, tertiary institutions have developed their new curriculum programs based on the CHED Memorandum Orders. The Department of Accountancy of CBAA – CLSU offers the course BS in Accountancy with an admission policy that is based on the Senior High School grades, CLSU Admission Test results and Qualifying Examination results.

The main objective of this research is to determine the relationship of the admission factors for BSAC program of CBAA-CLSU with the college performance which is measured by their grades in first year accounting related subjects.

The method used in this research are the Pearson's Product Moment Correlation (PPMC) and the Analysis of Variance (ANOVA) Test. Based on the results, it was determined that all the admission factors have a significant relationship with the college performance of the first batch of BSAC students under the new curriculum. This result will support the decision of the Department of Accountancy in choosing the factors for admission in the BSAC program of CLSU.

On the other hand, the socio-demographic characteristics of the respondents which include their age, gender, and current residence have been identified to have an insignificant effect on the performance of the students during their freshmen year.

However, their choice of priority course somewhat affects their performance during the Second Semester. Those who chose Accountancy as their priority course performed well as compared to those who are not but the difference was not that significant.

Recommendations

Based on the findings of the data gathered, the researcher recommends that another study about the admission factors should be conducted to further understand the degree of relationship of such factors to the performance of the BSAC students. This will help the Department of Accountancy a basis in assessing if the weights given to each factors fairly reflect the capability of the students in entering the BSAC program.

Additionally, another study about the relationship of the Senior High School and College Grade Point Averages may be conducted to assess the overall performance of the students. This will not focus only on the students' abilities in accounting but in the other disciplines as well.

The researcher also recommends to the Department of Accountancy to regularly conduct a research to monitor the performance of their students. The results for these researches can be a basis in making future decisions for the department.

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