



ON-THE-JOB TRAINING PERFORMANCE OF CAGAYAN STATE UNIVERSITY ACCOUNTANCY STUDENTS

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Abstract-*This study determined the On-the-Job Training (OJT) performance based on the assessment of immediate supervisors of Thirty Nine (39) Accountancy student-trainees from the Cagayan State University in Caritan, Tuguegarao City. This research utilized descriptive method of research and data were collected using documentary analysis of computed performance rating and comments from the immediate supervisors. Accountancy student-trainees for Summer, 2015 have performed excellently in their On-the-Job training. Their performance rating signifies that they excelled in terms of Personal Traits, Skills Performance, Work Qualities and Office Management Techniques. The immediate supervisors noticed the good personality of the student-trainees as well as showing interest in their assigned tasks and responsibilities and willingness to accept work assignments.*

Keywords: *Accountancy Students, Immersion, On-the-Job Training Performance*

*Faculty Member, College of Business, Entrepreneurship and Accountancy



INTRODUCTION

Formal on-the-job training (OJT) plays an important role in improving the skills and competencies of the students related to their field of specialization. It also provides avenue for the students to experience the ideas and real picture of the business world including the atmosphere of the work place, human resource behavior and organizational culture. Higher Education Institutions (HEIs) sustain their industry partnership, linkages and collaboration through sending students for immersion or on-the-job training. These partner agencies or companies become the training ground of the students to advance and deepen their skills and competencies and for them to be prepared to accept the challenges and demands of their respective fields.

According to Ylagan (2013), OJT is one of the mechanisms of HEIs in developing the needed competencies of its graduates. Its goals and objectives served as guide in developing the needed competencies for a particular job, and translating the training or immersion into a gainful working experience.

Today, most agencies and companies are providing opportunities for the Accountancy students to have hands-on training or experience for future professional engagement because they realize that the training of accountants is not the sole responsibility of the academic institutions but a shared responsibility with the industry. Many agencies and companies have shared their resources to impart knowledge, skills, competencies, and work values to the OJT trainees of the College of Business, Entrepreneurship and Accountancy for the past years. The training and experiences brought by the agencies and companies to the student-trainees have contributed to the development of their expected attributes to become productive professionals in the actual working environment even for a short period equivalent to 400 hours.

Hence, this study assessed the performance of the Accountancy students to look into the areas for improvement of the On-the-Job Training Program of the Bachelor of Science in Accountancy at Cagayan State University and how the students can develop more and deepen their knowledge, values and skills to become competitive professionals. Lastly, immersion or OJT is an essential component of an educational process that appraises the students, hence, it is basic to measure the output of a certain process for continuous enrichment or improvement.



OBJECTIVES OF THE STUDY

Generally, this study aimed to present the on-the-job training performance of the accountancy students during the Summer, 2015.

In particular, this study sought to determine the on-the-job training performance of the accountancy students during the summer 2015 in terms of Personal Traits, Skill Performance, Work Qualities and Office Management Techniques.

METHODS

This study used descriptive research method. Total population of 39 On-the-Job Trainees from Bachelor of Science in Accountancy for Summer 2015 were considered as participants of the study. The Student Trainee Evaluation Report or Record was used as the instrument of the study which is consistently used by the College of Business, Entrepreneurship and Accountancy (CBEA) to assess the performance of the OJTs. Pertinent data were gathered through documentary analysis of the submitted evaluation report from the CBEA.

The given scale was used to analyze and interpret the result of the data gathered from the evaluation report: 1-1.49: Excellent (E); 1.50-2.49: Very Satisfactory (VS); 2.50-3.49: Satisfactory(S); 3.50-4.49: Fair; 4.50-5: Unsatisfactory (US).

RESULTS AND DISCUSSION

Personal Traits

Table 1. On-The-Job Training Performance of Accountancy students in terms of Personal Traits

PERSONAL TRAITS	WM	VI	Rank
Grooming	1.31	E	4.5
Suitability of dress	1.38	E	7
Personal hygiene	1.31	E	4.5
Depoartment	1.56	VS	11
Possess personality of the job	1.26	E	1
Interest in the work	1.33	E	6
Cooperation	1.28	E	2.5
Initiative	1.49	E	9
Punctuality	1.28	E	2.5
Office personnel relations	1.59	VS	12
Values (office ethics)	1.31	E	4.5
Attendance	1.54	VS	10
Trustworthiness	1.41	E	8
Composite Mean	1.39	E	

Table 1 presents the On-the-Job Training Performance of Accountancy Students in terms of personal traits. The student-trainees obtained an excellent performance rating from their



immediate supervisors for having possessed personality of the job as indicated by the weighted mean score of 1.26 followed by being punctual and cooperative, having values, hygienic and being well-groomed as represented by the weighted mean scores of 1.28 and 1.31 respectively. However, they obtained a very satisfactory performance rating in attendance, deportment and how they relate to office personnel as manifested by the weighted mean scores of 1.54, 1.56 and 1.59, respectively. The composite mean score of 1.39 denotes that the student-trainees have excellent on the job-training performance in terms of personal traits.

This means that student-trainees dress neatly and appropriately for office work, made sure that they possessed personality of the job, are punctual and cooperative, observed office or work ethics and demonstrated trustworthiness.

Organizations are recognizing, to a greater extent, the importance of personality when looking for potential candidates to fill jobs. Therefore, students must ingrain right personality that match with right skills and competencies. The students must also learn that throughout any organization, different roles require different skill sets and aptitudes which are tied to personality (Lovering, et. al, 2015).

Lastly, this finding can be attributed to the orientation and series of pre-deployment seminars given to the student-trainees prior to deployment to the different partner agencies and companies. One of the important reminders given to them is to project a good personality. It has to be noted that the student-trainees are not permitted to be deployed if they failed to attend the orientation and series of pre-deployment seminars.

Skills Performance

Table 2. On-The-Job Training Performance of Accountancy students in terms of Skills

Performance

SKILLS PERFORMANCE	WM	VI	Rank
Oral communication skill	1.49	E	3.5
Encoding skill	1.41	E	1.5
Computer Operation Skill	1.49	E	3.5
Records filing skill	1.54	VS	6
Clerical work	1.51	VS	5
Written communication skill	1.41	E	1.5
Use of correct grammar, spelling and punctuation marks	1.49	E	3.5
Use of office machines and equipment	1.69	VS	8
Creativity and innovativeness	1.57	VS	7
Composite Mean	1.51	VS	



Table 2 shows the OJT performance of Accountancy students on Skills Performance. The student-trainees obtained an excellent performance rating from their supervisor by showing encoding and written communication skills as denoted by the weighted mean score of 1.41 on rank number 1.5. They also obtained excellent remark on oral communication skill, computer operation skill, and use of correct grammar, spelling and punctuation marks with weighted mean score of 1.49 on rank number 3.5. The composite mean score of 1.51 implies that the student-trainees have very satisfactory on-the-job training performance in terms of skills performance.

This finding indicates that the student trainees possessed above average oral and written communication skills, encoding skill, and computer operation skill.

Part of the expected outcome or attribute of graduates of the college is to communicate effectively, which the students should possess when they graduate. This is being taught and practiced through the different activities and programs of the university or college wherein they can express their thoughts and opinions.

Employers are always looking for graduates who are good in both written and oral communications. Hence, students must be able to transform their feelings and thoughts to useful ideas and opinions that would lead the organization to progress. The graduates must also learn to adopt culture and communication climate of certain establishment in order to build worthy interpersonal relationship (Laguador, 2013).

Work Qualities

Table 3. On-The-Job Training Performance of Accountancy students in terms of Work

Qualities

WORK QUALITIES	WM	VI	Rank
Flow direction	1.56	VS	5
take criticism	1.31	E	3
Understand instructions	1.59	VS	6.5
Attend details	1.33	E	4
Alertness	1.59	VS	6.5
Requires absolute minimum supervision	1.28	E	2
Perform assignment as may assigned by the immediate supervisor	1.23	E	1
Composite Mean	1.41	E	



Table 3 presents the On-the-Job Training Performance of Accountancy students in terms of work qualities. The student-trainees excellently perform assignments given by the immediate supervisor, show absolute minimum supervision, take criticisms and attend details as indicated by the computed weighted mean scores of 1.23, 1.28, 1.31, and 1.33, respectively. Meanwhile, they obtained very satisfactory performance in flow direction, understanding instructions and alertness as denoted by the computed mean scores of 1.56 and 1.59, respectively. The composite mean score of 1.41 implies that the student-trainees obtained excellent performance rating from their immediate supervisors on work qualities. From this finding, it can be inferred that student-trainees showed an obvious interest in their responsibilities and demonstrated a remarkable sense of duty and can always be depended upon to carry out assigned tasks. It also signified that they were able to promptly deliver assigned tasks and responsibilities, performed them with minimal supervision and displayed the ability to work well even under pressure. Lastly, they took criticisms positively and attended to details.

Office Management Techniques

Table 4. On-The-Job Training Performance of Accountancy students in terms of Office Management Techniques

OFFICE MANAGEMENT TECHNIQUES	WM	VI	Rank
Use of telephone /cellphone	1.62	VS	5
Use of sources of information	1.33	E	2
Use of office resources	1.23	E	1
Public relations (good human relationship within the office)	1.49	E	4
Office housekeeping/management	1.44	E	3
Composite Mean	1.42	E	

Table 4 shows the On-the-Job Training Performance on office management techniques. The student trainees got an excellent performance rating from their immediate supervisors on the use of office resources, use of sources of information, office housekeeping, and human relationship within the office as indicated by the computed mean scores of 1.23, 1.33, 1.44, and 1.49, respectively. However, the student-trainees obtained very satisfactory performance rating on the use of telephone/cellular phone.

This finding demonstrates that the student-trainees showed sense of responsibility by using office resources efficiently, observed good housekeeping, displayed cooperation to other individuals in their OJT sites, and recognized authority and responsibilities.



CONCLUSION AND RECOMMENDATION

Accountancy student-trainees for Summer 2015 have performed excellently in their On-the-Job training. Their performance rating signifies that they excelled in terms of Personal Traits, Skills Performance, Work Qualities and Office Management Techniques. The immediate supervisors noticed the good personality of the student-trainees as well as showing interest in their assigned tasks and responsibilities and willingness to accept work assignments.

It is recommended that the pre-deployment seminar or orientation seminar of student-trainees be continued and improved by inviting representatives from partner agencies and companies.

There is a need to operationalize the Business Simulation Laboratory to train the student-trainees on the use of office machines and equipment. Student-trainees must be trained to operate basic office machines and equipment prior to deployment. This can be undertaken in coordination with the Business Simulation Laboratory Coordinator.

The curriculum of the Bachelor of Science in Accountancy be visited periodically to align the needed skills and core competencies needed by the industry. It has to be noted graduates must be fully equipped with knowledge, skills and competencies to be competitive in their respective field.

Lastly, the College should sustain and strengthen industry or company linkages for the training of students and immersion of faculty members. Insights from industry-partners are essential input to the development of program curriculum in order to determine the concerns regarding the required qualifications of the graduates (Laguador and Ramos, 2014).

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