



PRACTICUM PROGRAM FOR BUSINESS ADMINISTRATION AND ACCOUNTANCY STUDENTS OF CAGAYAN STATE UNIVERSITY: AN EVALUATION

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Abstract: *This dissertation evaluated the effectiveness of the Practicum program for Business Administration and Accountancy students of Cagayan State University in readying them for employment. Evaluation was used to ascertain the effectiveness of the practicum program to determine the perceptions of the three groups of respondents, to measure the objectives of the internship program based on the Commission on Higher Education Memorandum order (CMO) numbers 3 and 39 series of 2007 and 2006 respectively. The CMO requires practicum to all graduating students who are pursuing Bachelor of Science in Accountancy and Bachelor of Science in Business Administration. Specifically, the study investigated the Practicum program of Business Administration and Accountancy students, in terms of the perceptions of the instructional staff, students and cooperating officials as to the qualifications, attributes and skills of interns relative to the personal traits; performance/academic skills; work qualities; and office management skills. It also determined the difference in the perceptions of the three groups of respondents relative to the qualifications, attributes, and skills of the interns and objectives of the internship programs. The descriptive survey method of research was utilized. The questionnaire was the principal data gathering tool but was supplemented by documentary analysis and interviews. Complete enumeration was used in the respondents of the study. The data were analyzed using descriptive statistics, such as frequency, weighted mean rating, and ranking. However, the research hypotheses were tested utilizing one-way Analysis of Variance using an alpha level of .05. Generally, the perceptions of the three groups of respondents are excellent. In relation to the mean rating of interns, instructors and cooperating agency, it has been established in the study that their perceptions are comparable. There is a significant difference on how the three groups of respondents perceived the qualifications, attributes and skills of the interns. Perception on the attainment of objectives of the program shows that there is a significant difference among the three groups of respondents. Group A is higher than Group B, while Group A and B is higher than group C. Generally, the*



practicum program was effective and efficient. The deficiency was on written and oral communication skills.

Keywords: *Practicum program, employment. Evaluation, Business Administration, documentary analysis, Cagayan State University, Philippines*

INTRODUCTION

Recent observations on Philippine society show it is going through several changes. Along with the changes are the economic problems that beleaguered the society. These problems include unemployment as well as underemployment situation and the high cost of living. To cope up with these problems, the Filipino must be able to acquire skills, qualities and attitudes that would enable him to face the exigencies in crises and changes as well as to constructively contribute to the improvement of social and economic conditions.

The Cagayan State University - College of Business, Entrepreneurship and Accountancy has been preparing its students to succeed in their future job environments. Its faculty members have been carefully chosen and its curricula have been carefully crafted in order to transform its students into individuals they have been expected of. As the University's counterpart in educating the youth for the best, the college will not only focus on the theoretical aspect, but it must also help students broaden their horizons, acquire a business perspective, and apply technological knowledge through application or practice of these schools of thought through its practicum or internship. Hence, there is a need to re-examine the existing programs, particularly to modify and change whatever is irrelevant and ineffective, and then plan and create effective system that can be initiated to strengthen the total programs of the College of Business, Entrepreneurship and Accountancy.

The Cagayan State University - College of Business, Entrepreneurship and Accountancy requires, as a matter of management policy, an assessment of its internship program to determine its strengths and weaknesses. The goal of this study is to formulate a model which will serve as guide towards an innovative business education curricular program in order to be more responsive, relevant and accessible. This is to ensure quality business education in the University.

Until such business education program can be evaluated and restructured to meet the needs of the target clientele, the College will continue to produce employable graduates but whose preparation for office work or the business world may not be adequate. In an ideal



world, the off - campus Training Program could be the capstone in a carefully sequenced program of learning experiences. It prepares a student for entry into professional practice, because the practicum experiences are intended to provide students with opportunities which integrate the formulation of a future office employee, globally competitive individual or competent business oriented person. Thus, it is necessary for the University to revisit the practicum program of the College of Business, Entrepreneurship and Accountancy so that the College can critically and effectively respond to its mission of producing responsive business administration graduates appropriate to the needs of the community in particular and the country in general.

The current study is proposed to respond to the development of a model business education program and to evolve a mold for introducing change and innovation in business education curriculum programming. Hopefully, the research may provide appropriate and more relevant pre- service education formation program which the management could utilize. It is very important for the Business Administration and Accountancy students to have proper work orientation through its Practicum / Internship Program. This gives the students an overview of the business - related jobs and operational systems. Emphasis is placed upon both the responsibilities and opportunities of the Accountancy and business - education profession. Thus, students are encouraged to compare and to assess their interests, aptitude and skills with their qualifications required for their apprenticeship. By encouraging self- analysis and emphasizing efficiency during the practicum, improvement of skills, work habits, and personality traits and social office decorum and business etiquette are being stressed throughout the training program.

Business and office works are fast - growing fields. More businesses and office workers are needed every year as a replacement of employees who change job or leave the country for other jobs abroad. There are really many opportunities available for the accountancy and business management graduates.

The students of the College of Business, Entrepreneurship and Accountancy particularly, Accountancy and Business Administration majors in Management Accounting, Financial Management and Marketing Management respectively are trained in the operation of many electronic technologies to suit the employment needs of the times. Most of the physical works done in the past are now performed with the use of modern technology. Computers



have been developed which can receive information, process data, perform mathematical computations, and print out reports at high speeds. Due to these sophisticated hardware and the continued research and development in the electronic field, the Accountancy and Business Administration job has been continuously improved. The future Business education graduate will perform varied tasks; one could even be print out reports at high speeds. Due to these sophisticated hardware and the continued research and development in the electronic field, the Accountancy and Business Administration job has been continuously improved.

Many books have been written and numerous studies have been made to verify what qualities are necessary for success in the business field. Too much emphasis cannot be placed on the need for developing desirable personal qualities as well as the basic skills. It is generally recognized that every person who loses his job is either unskilled or lacks the necessary skills. This is most especially true and applicable in business fields. There are no hard and fast rules that ensure success for every student who pursues Business Administration or Accountancy work. However, if one is determined to be effective in the profession later, he must have thorough analysis and reflection of his potentials, attitude, personality, work habits and skills with a burning desire to improve and aspire for continuous growth and development. These personal goals are the objectives of the practicum/Internship program of the Accountancy and Business Administration students. This brings forth the need for the development of better curriculum program based on the actual experiences of the trainees and relevant technological development. The end goal is to meet the fast demand for highly skilled and professionalized business and industrial workers capable of facing the challenges and meet the standards of a competitive work environment.

BACKGROUND OF THE STUDY

Philippine Commission on Higher Education Memorandum Order nos. 3 and 39, series of 2006 and 2009 respectively requires practicum or internship to all graduating students who are pursuing Bachelor of Science in Accountancy and Bachelor of Science in Business Administration with a minimum of 160 contact hours. The College requires 200 hours of internship. Its students are being deployed in various local government units (barangay accounting), national government agencies, banks, private industries and also with our



training partner in Singapore for the International Practicum Training Program. Since the implementation of the practicum program, the researcher has not come across parallel studies or evaluations for the apprenticeship program with implication for educational curriculum enrichment. The present study attempts to conduct evaluation of the difficulties or problems that may disturb the on-going system among the Business Administration and Accountancy students of the Cagayan State University – College of Business, Entrepreneurship and Accountancy.

This study also looks into the practices of the present program so that necessary adjustment is made to suit the needs of the times. Some university administrators think that practicum is just a waste of time for the students and also a loss of subject loading for the professors. It also causes conflicts on class schedule or possible delay of graduation for those going to Singapore for their practicum. Some even gave negative perceptions that the students are being exploited and abused; that they are too young to leave the country; that they are not prepared physically and psychologically and could even cause them culture shock and financial distress. As a result, some students were not allowed to go off-campus internship. These thoughts deprive the students of their chance to assess their capabilities, motivate them to aspire for enrichment of their social graces, their communication arts, and their development of self-confidence and to check their weak personality. By discouraging the students to go for their practicum abroad or in the Philippines, the good and skilled ones lose opportunity to be tapped or discovered by the prospective employers for job placement. The students lose the chance to actually have an experience of the nature of the different phases, operational systems, and human work relationships, working atmosphere of different business office environments. The thrill and challenging hardship of the first few days at work can be striking moments for self-analysis and decision-making for Business Administration and Accountancy students to accept the reality about their own future life goals in the business world.

The purpose of the internship / practicum is to prepare the student for office employment. It is expected to put the “finishing touches” on their business education and/or business leadership. Their practicum experiences enhance the knowledge and skills they acquire in school thereby adequately preparing them for employment after graduation. While in the University, the students are oriented with the duties they will assume later on according to



office standards of work and of department. They are, when undergoing training, inducted to the system of allocating and balancing their time, effort, life routine, personal schedule with their regular office/business work and routine, too. Practice work in a large organization offers them the opportunity to join the regular office personnel in business fields, social functions and to meet people. Therefore, the practicum/internship program is designed to enrich the students' outlook towards their career and to supplement the critical knowledge they have gained from classroom lectures, and activities, to a more realistic work orientation in the office. Through such exposures, the students learn to evaluate their own individual capacities and identify their needs and feelings to improve their skills, work habits, professional growth and development. The practicum program includes the general evaluation and series of screening and classifying tests. On the other hand the job classifications of the students are determined according to aptitude and work sample performance; personality, proficiency and speed accuracy in typing and computer encoding; communication ability and art; mental alertness and behavior sample, general I.Q. tests and separate tests in line with their fields of specialization which will be administered by their Accounting, Finance, Management professors. After the test, a seminar covering all course offerings of the College of Business, Entrepreneurship and Accountancy, particularly in Accountancy and Business Administration is conducted. The speakers are business executives who are experts with topics pertaining to business management and administration. Personal interview will also be conducted to evaluate the future intern's capacity for employment, his communication skills and his personality as a future office worker or a business leader.

Prior to assigning students who apply for practicum, the practicum coordinator conducts personal survey of prospective coordinating offices to determine the number of student trainees that each office can accommodate. The working conditions in offices in order to make some precautionary measures for the control and protection of the students and the adviser's courtesy call on the Head of the different cooperating offices serve also as a survey of the work conditions and terms for classifications of Business Administration and Accountancy apprentices in accordance with their skills and work specialization and qualifications for the job placement are likewise conducted. After the office survey of the practicum coordinator, the students undergo off-campus training. Regular office visitation



is done by the practicum coordinator. This is to gather feedbacks about the status and performance of each student trainee. Disciplinary measures are opted by the practicum coordinator regarding misbehaviors and problems related with students' off-campus activities. Poorly performing misbehaving students are either re-assigned to other office or business establishment or deployed in any of the offices within the school for an easier and close monitoring.

The researcher has not come across any study or standardized program pattern for the practicum program of Accountancy and Business Administration students, hence this study, "Practicum program for Business Administration and Accountancy students of Cagayan State University: An evaluation" is the first of its kind.

RATIONALE

This study aimed at identifying the difficulties and problems related to the Business Administration and Accountancy Practicum/Internship program. The results of this study provide insights to visualize the vital need for the continuous and progressive redirections in the educational movement of the Bachelor of Science in Accountancy and the Bachelor of Science in Business Administration majors in Management Accounting, Financial Management and

Marketing Management curriculum offerings. This is with an end view to match up with the current modernization and automation of office/business operational system. Consequently, it will motivate educational planners to revise, enrich and update the Accountancy and Business Administration curriculum to make it more relevant with the current trends and practices of the globally competitive business environment. Also, this study is important because it is the first intensive research work undertaken for Cagayan State University - College of Business, Entrepreneurship and Accountancy with the programs Bachelor of Science in Accountancy and Bachelor of Science in Business Administration majors in Management Accounting, Financial Management and Marketing Management. Hopefully, this will serve as an instrument in garnering better opportunities for the College, in order to maximize its role in the manpower development of the society, the province, region 02, the Philippines in general and the global community.



CONCEPTUAL FRAMEWORK

The study is based on the theory that values affect an individual's performance on the job. Values according to Hajzler & Bernard (1991) are ideas, beliefs and thought we hold about ourselves, other people, and the world. Such conceptions determine how we think, feel and act. Furthermore, these attitudes and ideas people hold can determine strongly their direction, adjustment and satisfaction. They are variables that can determine the level of an individual performance of his work or internship program.

According to Andres (1991), values help in behavior modification, such as improving the skills performance. He further stated that each worker brings to his job certain likes and dislikes, as well as personality traits, which make up his value set. When this value set conflicts with those on the job, then the job suffers. This conflict can result in poor work attitude, absenteeism, tardiness, low productivity, and general discontentment for the worker, as well as those around him like peers, supervisors, etc. that can determine the level of an individual performance of his work or internship program.

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On the other hand skills performance was measured in terms of oral communication skill, encoding skill, computer operation skill, records filing skill, clerical work, written communication skill, use of correct grammar, spelling and punctuation marks, use of office machines and equipment, and creativity and innovativeness. On work qualities the following variables was used to measure them like follow direction, take criticism, understand instructions, attend details, alertness, requires absolute minimum supervision and perform other assignment as may be assigned by the immediate supervisor. Lastly, the office management skills as the use of telephone / cell phone, use of sources of information, use of office resources, public relations (good human relationship within the office) and office housekeeping / management.



With regards to the evaluation of the practicum performance of the students, the researcher shall premise this study on the theory and looks into the extent to which the practicum program of the Accountancy and Business Administration helped prepare the students to their work and become committed to the goals of the College.

The Commission on Higher Education Memorandum Order (CMO) The Philippine Commission on Higher Education issued moranda which include and discuss the Guidelines on Practicum / internship. CMO # 39, series of 2006 – Policies , Standards and declines for Bachelor of Science in Business Administration, CMO 23, es of 2009 – Guidelines for Student Internship Program in the Philippines (SIPP) for all Programs with Practicum Subject. CMO 22, series of 2010 – Enhanced Guidelines for Student Internship Abroad Program (SIAP) for all programs with Practicum Subject. Commission on Higher Education Memorandum Order (CMO) # 3, series of 2007 on the Revised Policies and Standards for Bachelor of Science in Accountancy (BSAc) specifically indicate the syllabus for Practicum. Article XII, Section 58 of the CMO #3 encourages Schools to establish linkages or networking with business establishments, public sector (government agencies) and accounting practitioners to expose students to the practical applications of business and accountancy knowledge to real-life situations thru field visits by students to business establishments or accounting firms/offices, informative lectures on current accounting trends and issues by leading practitioners. Likewise, Schools of Accountancy were encouraged to involve business Establishments and accounting practitioners in curriculum matters since as prospective employees, they are the intended users of the output of the accounting program. Standards of performance for graduates were enumerated in Article XIII, Section 59 wherein a graduate of the program should possess the attributes and knowledge found in a graduate who has acquired the professional and educational skills, attitudes, competencies, values, and behavioral attributes of the professional accountant. The total effectiveness of a school or program should be evaluated in terms of success of its graduates in obtaining employment and in advancing in their career as professional accountants.

Included in the CMO #3 particularly in the course description on the Course title Internship are the following which should be considered in the Student's evaluation on the Practicum performance – a written report documenting the tasks, written report documenting the responsibilities, learning experiences, training, hours worked, human relations aspect of



their work, leadership and management skills, importance and emphasis of teamwork as opposed to individual work, technical, intellectual, physical and social challenges, work schedule; and how the B.S. Accountancy Program course work prepared them for internship and how their formal education and work experience interrelate.

CHED Memorandum Order No. 39, Series of 2006 particularly Article IV, Section 7 on Competency Standards enumerated pointers on what a graduate of BSBA program should be able to do. They should be able to convey ideas in both oral and written English; prepare and evaluate reports, proposals and concept papers; demonstrates good values at workplace; demonstrate the values of fairness, transparency, accountability; hard work; honesty; patience; diligence; innovativeness and risk taking; apply the principles of the different forms of Communication; develop the ability to access, retrieve and disseminate information using IT; perform quality work; understand the concept and principles of good interpersonal relations; develop a wholesome personality; participate actively in business associations and comply with their policies and obligations; demonstrate leadership qualities, civic-mindedness and responsible citizenship; conduct environmental scanning; conduct feasibility study and other business research/plan; explain the concepts, approaches, and techniques of environmental conservation; know and understand the country's national development thrusts, concerns and socio-economic indicators. (CHED CMO No. 39, s. 2006).

Guidelines for student internship program in the Philippines (SIPP) and Enhanced Guidelines for Student Internship Abroad Program (SIAP) for all programs with practicum subject discussed the implementing procedures of the practicum program and the responsibilities and obligations of all concerned parties like students, practicum coordinator/University officials and the cooperating agencies. (2009, CHED CMO 23 and 2010, CHED CMO No. 22)

2.2 Benefits of Practicum to Student-Interns It is crucial to have an internship that brings to life theory and practice. This is expounded by Timothy L. Channel and Dennis M. Anderson in their article, "Creating virtual internships in the music business." Their study (2010) states that it is very important for students in the music business to be given practical experiences they need to be successful upon graduation from an accredited educational program. The authors are especially concerned about artists like those in the music business who depend on the general public to not only provide income but also to provide a place to touch the



lives of others valuable networking opportunities to students of differing levels of preparation. For the program to provide a good internship to students, it is proposed that it should adhere to a set of consistent standards. The paper "Evaluating requirements of internship for students of engineering," (2010) focuses on the value of internship for students of engineering to prepare them better in highly technical employment opportunities. The study particularly refers to the internship programs of engineering students which are similar or parallel in objective to the internship programs for students of other courses in preparation for their post-college careers.

Ciot and Ciot (2010) give reasons for the need of a training program of students before they will embark on having their jobs. They support the pedagogical benefits derived from internship programs which are the following:

1. The opportunity and the atmosphere in which the interns may test theory in the classroom in an actual working situation
2. Discovery about the value of work and the rewards of accomplishment
3. The enhancement of educational aspects of the career development process

Another aspect parallel between the article and this research is the need for communication between the host company or employer and the Students" University in order to monitor the interns and the success of the internship program. This researcher is with Fei-Chuan Chen et.al (2009), in their report that job demand and emotional awareness affect the job satisfaction of student-interns.

Though the report specifically refers to the emotional satisfaction of hospitality student-interns in real job situations, the implications of the training program are similarly situated with interns from business courses.

The results reported by Fei-Chuan Chen and others showed that emotional job demand and emotional awareness were positively associated with job satisfaction , with social support playing a moderating role. These have also been found out by this researcher in her study which affects to a wide extent the job satisfaction of the interns of the College of Business, Entrepreneurship and Accountancy of the Cagayan State University. According to Petrillose and Montgomery (1998), Gabris and Mitchell (1989) and Downey and De Veau (1987), student-interns gain the following benefits from internships: better understanding and knowledge of the tasks and practices performed by industry professionals, improved self-



confidence, and enhanced employment and professional growth opportunities. They also gain the ability to network within the industry by creating personal contacts and by exposure to management activities. They also develop skills relevant to their particular career choice. Lastly, internships provide an opportunity for students to apply classroom theories to practical issues in the actual business setting.

Aside from the chance to practice what they have learnt in the classroom, student interns also gain a better understanding of the industry and its requirements. Because of this better understanding, they can evaluate different career choices and secure invaluable hands-on job skills (Tas, 2000) because internships facilitate the solidification of their vocational self-concept and work values, interns may experience less reality shock and enjoy a smoother transition into post-graduation employment (Taylor, 1988). Even students view internships as the most credible means of obtaining information about the realities of today's place of work (Scott, 1992). Students who have had internships report higher levels of confidence toward obtaining a job upon graduation (Cook et al, 2004). And indeed, they are more likely to be employed at graduation or receive a job offer upon graduation, compared to those who have not had an internship (Knouse et al, 1999, 2008). Christina G. Chi and Dogan Gursoy in 2009, in their study entitled "How to help your graduate's secure better jobs? An industry perspective," found out that internship requirement as the most important factor for the success of career services, followed by faculty industry experience and quality of student preparation for job/internship interviews. Reputation of the program and quality of educational curriculum and courses taught followed. Overall, the two researchers came out with their conclusion that to help graduates secure better jobs, the students should undergo internship programs. These programs provide opportunities for students to practice what they have learned in the classroom, gain a better understanding of the industry and its requirements, evaluate different career choices and secure invaluable hands-on job skills. Chi and Gursoy's (2009) paper specifically focuses on the importance of internship programs for hospitality industry students. But this researcher sees the finding of this paper applicable and relevant for the practicum or on-the-job-training of the students of the College of Business, Entrepreneurship and Accountancy of her university.

The researcher, herself, is with the two researchers when they said that practicum "forces" students to start early in getting involved in the work world, gradually build up their



resume and their knowledge skills and abilities, and eventually be ready for the real world challenges when it is time to graduate.

Forms of developmental interactions for business students have been found to improve the students' acquisition of knowledge, gaining advice and getting support to guide them through students: do they make a difference?" Caroline D. D'Abate (May 2010) said that internship, mentoring and collaborative projects lead to more or better developmental career support. She added that for the objective of the internship program to be successfully attained, the internship placement should also take into consideration these phases: before, during and after. Thus, the need for communication regarding the internship facilitates the completion of the contract with students and supervisor. The paper of Alyson Dalby (2009) on how new talent is nurtured through a corporate internship program described the program developed in the Knowledge Centre of the Institute of Chartered Accountants in Australia. Also, the study of Dejong (2007) revealed that there are a number of lessons learned from the internship program. One lesson is about recruitment and the best interns are current students. From this finding, they have also found out that the applicants from qualified professionals struggling to get a job are more likely to find themselves quickly frustrated with the limited tasks and hours allocated to interns.

This paper by Dejong (2007) supports a structured practicum which offers a third route towards competence, at least for some tasks ring and within some jobs. They defined the training as: A task-oriented training (or part of it) that takes place on the shop floor. The learner carries out assignments according to a written plan, being coached by an experienced colleague or by a supervisor. At the end, the mastery of the tasks is formally assessed. The following questions regarding the structured practicum were answered:

1. How those training programs are actually being executed?
2. What conditions determine an adequate use of the training programs?
3. Which effects of the training could be discerned?

This researcher finds the three questions raised in the study relevant also to her study and thus, can serve as guides she can use to clarify or affirms matters about the effects of practicum to the student- respondents and subjects of her research work. The study brings out the wide consensus that training participation by employees should continue to be stimulated. The rapid changes in the fields of commerce, technology and organization,



affect many companies making training imperative. The research also indicates that there exists a gap between the training which should be carried out objectively. This is based on what are viewed as the demands set by the organization, and the training activities actually taking place. And, the study noted considerable unfulfilled training needs appeared to exist within many companies and organizations and employees have been encountering impediments during the course of realizing the training desired. The case study "Internship and the Nova Scotia Government experience," Dodge & McKeough ((2003) cites Herman Schneider(1910) and Barbeau and Stull(1990) statement that "there are aspects of every profession that cannot be learned in the classroom, but must be learned where the profession is practiced." This clearly explains the principle why students, employers and professional associations engage in the many undertakings related to internships in their many forms. The study mentions that the "career starts" or formal, work-based internship program focused on provision of career related work experience and training for college students who, upon graduation, shall ensure a qualified staff for the Nova Scotia Government. Staffing the government with qualified career people has been identified as a "critical need to bring young professionals into the organizations to balance the anticipated exodus of experienced and professional staff." This refers to the critical concern as the "boomers" or the "post-war babies" of the population began to approach their retirement. The Nova Scotia Government identified objectives for the internship program. The internship program aims to assist young people in developing employment skills and gaining career related work experience and promote civil service to young people as a viable career path. The paper prepared for MonsterTRAK .com by Philip Gardner, George T. Chao and Jessica Hurst (2008) has strongly established that internships and co-ops are strategy tools for acquiring talent for interns and which redounds also for the benefit of training companies and supervisors and the improvement of colleges" internship programs.

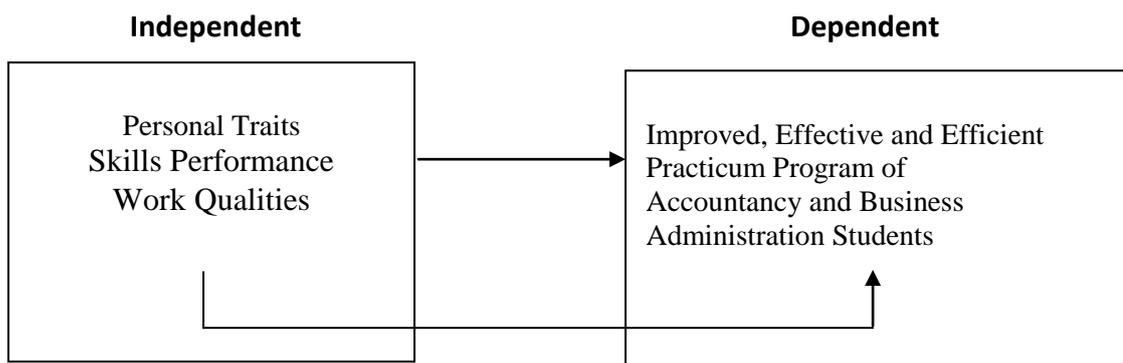
The paper clearly reports that companies and organizations have found out that their internship and co-op programs are one of the most effective recruiting tools to acquire promising and talented new employees. Also mentioned in their paper is the result of the responses of employees to Michigan State University's hiring survey: 50 percent of their new hires completed internships or co-ops within the company, an additional 40 percent interned with another organization, 90 percent of a company's new hires will have had



work-related experiences before starting into the workplace. And some companies said they consider only a candidate for employment who has completed an internship. The paper reports on the confirmation of human resource managers about the advantage of internships on the return on investment attributed to these programs. Similarly, this research on the practicum program of the Cagayan State University adheres to the advantage of internships on the return on investment. It contends that the return on investment is also attributed to the college interns themselves as they acquire talents from interesting and challenging work and improves work attitude and behavior and other personal characteristics.

In an article written by Hamilton and Hamilton (1997), "When is learning work-based?" supports the principle that work-based learning is an effective technique used to heighten the interest of students in the learning process.

This study also attempts to prove the theory that personality traits can affect the performance of the practicum students. The components of this study are illustrated in the paradigm as shown below:



STATEMENT OF THE PROBLEM

The main aim of this study was to evaluate the effectiveness of the Practicum program for Business Administration and Accountancy students of Cagayan State University in readying the students for employment.

Specifically, the study answered the following questions:

1. What are the perceptions of the instructional staff, students, and cooperating officials as to the qualifications, attributes, and skills of interns relative to the following:



- 1.1. Personal traits
- 1.2. Skills Performance/Academic skills
- 1.3. Work qualities
- 1.4. Office Management skills
2. Is there a significant difference in the perceptions of the three groups of respondents relative to the qualifications, attributes, and skills of interns;
3. Is there a significant difference in the perception of the three groups of respondents as to the objectives of the internship programs;
4. What problems were encountered by the students, instructional staff, and cooperating officials in the implementation of the Internship Program.

METHODOLOGY

The methods of the study, procedures, and sources of data and statistical treatment of the data used were the descriptive survey, and analytical methods. For data gathering, the instrument used was questionnaire.

The researcher utilized the descriptive survey method of research. The research methodology is deemed the most feasible to use in this study as the researcher's main thrust is that of describing the social skills, intellectual skills, psychomotor skills, affective qualities and performance environment. Moreover, descriptive research method was used by the researcher to determine if there is a significant difference in the perceptions of the three groups of respondents relative to the qualifications, attributes, and skills of the interns, and if there is a significant difference on the expectation of the three groups of respondents as to the three dimensions such as personality, academic skills and business on the perception of the three group of respondents as to the objectives of the internship program. This study was conducted at the Cagayan State University, Andrews Campus, Tuguegarao City, Cagayan, Philippines. It is located at the northern part of the Philippines.

The respondents of this study included three groups of respondents were involved in the study, namely instructional staff, students and cooperating officials. Complete enumeration was used in the conduct of the study. The 200 fourth year Bachelor of Science in Business Administration and Bachelor of Science in Accountancy who are enrolled in their Practicum for the Second Semester of the School Years 2013-2014 and 2014-2015 were taken as



techniques. There were 34 cooperating employers from the different public and private agencies and banks in Tuguegarao City, Cagayan, Philippines who were chosen as office model for off-campus training were taken as respondents who evaluated the two hundred students. Three regular faculty members of the College of Business, Entrepreneurship and Accountancy were also taken as respondents. This includes the Dean who is in charge of the program. They all evaluated the two hundred students who are practicum.

Table 1

RESPONDENTS OF THE STUDY	N
Instructional Staff	200
Students	200
Cooperating Agencies	200
TOTAL	600

The following are the lists of cooperating agencies for the Years 2009 – 2011

PRIVATE SECTOR

1. Bank of Commerce
2. Jollibee
3. Metro Bank
4. Philippine National Bank
5. Postal Bank
6. UNI COOP
7. United Coconut Planters Bank
8. Asialink Finance Company
9. Standard Insurance Company
10. ORIX Metro
11. Cooperative Bank of Cagayan

GOVERNMENT SECTOR

12. Bureau of Internal Revenue
13. Home Development and Mutual Fund – PAG IBIG
14. Land Bank of the Philippines
 - Agrarian Operations Center
 - Cagayan Accounting Center



- Northern Cagayan Lending Center
 - Development Assistance Center
 - Field Legal Service
15. Land Transportation Office
 16. National Tobacco Administration
 17. Development Bank of the Philippines
 18. Bureau of the Treasury
 19. Commission on Human Rights
 20. Civil Service Commission
 21. Cagayan Valley Medical Center
 22. Department of Trade and Industry
 23. Overseas Workers and Welfare Administration
 24. National Telecommunication Commission
 25. Philippine Crop and Insurance Commission
 26. Professional Regulations Commission
 27. Department of Environment and Natural Resources
 28. Local Government Unit – Tuguegarao
 29. Capitol – Provincial Government of Cagayan
 30. Department of Budget and Management
 31. National Economic and Development Agency
 32. Department of Agrarian Reform
 33. Commission on Higher Education
 34. Cagayan State University – Finance Department
 35. Internal Audit Department

INSTRUMENTS OF THE STUDY

The primary data-gathering tool for this study is the survey questionnaire, developed and validated by the researcher. It consists of two parts. 1. Contains items designed to measure the respondents' personal traits, skills performance, work qualities, and office management skills. Part 2. Elicited the problems encountered by the intern students.

The questionnaire items were prepared and characterized by definite questions on practices during the Internship Training of the students from the points of view of the cooperating



employers, instructors and the students themselves. Some items were taken from existing evaluation materials being used at the College of Business, Entrepreneurship and Accountancy of Cagayan State University. Some parts of the questionnaire were taken from the rating sheets of Cagayan State University, Tuguegarao, Philippines. This rating sheet was used in evaluating the Business Administration and Accountancy student trainees and was adopted by the researcher for her study. Since at this time, there has been no study conducted about the Accountancy and Business Administration Practicum, the researcher used the same questionnaire as a pattern for a standardized modified questionnaire for Business Administration and Accountancy Practicum Program which the researcher used in her study.

DATA COLLECTION PROCEDURES

The respondents were given thirty (30) minutes to complete their answers, after which the researcher collected them. After the process, the researcher tallied the responses to the different items in the questionnaire. This was followed by the statistical analysis of data and the writing of the report.

STATISTICAL TREATMENT

To determine the perceptions of the instructional staff, students, and cooperating officials as to the qualifications, attributes, and skills of interns relative to the personality traits, performance/academic skills, work qualities and office Management skills, the weighted mean and standard deviation was used. The weighted mean served as a gauge on how the respondents perceived the performance of the interns, while the standard deviations determined how the ratings were deviated from the weighted mean. To test differences on the perceptions of the three groups of respondents relative to the qualifications, attributes, and skills of the interns, and on the perception of the three groups of respondents as to the objectives of the internship program ANOVA was used since Investigator controls one or more factors of interest, Each factor contains two or more levels, the Levels are numerical, different levels produce different groups and Observe effects on the dependent.

RESULTS AND DISCUSSIONS

1. Perceptions of The Instructors, Students And Cooperating Agencies Regarding The Qualifications, Attributes And Skills Of Interns Relative To Personal Traits



Based from the data ,it showed how the instructor respondents rated the interns on their personal traits which resulted to a weighted mean rating of 4.5715 categorized as “excellent” with a standard deviation 0.7610, The mean rating on grooming, suitability of dress, personal hygiene, deportment, possess personality for the job, initiative, office personal relations, values (office Ethics) and trustworthiness, showed a high remark mean rating of 4.64 apiece with a standard deviation of 0.7703. The instructors gave a remarkably excellent rating in terms of the personal traits of the respondents. It was also indicated that the respondents have an “excellent “perception on personal traits as revealed by a mean rating of 4.4816 with a standard deviation of 0.5834, which means that the rating for the personal traits by the students to their fellow students deviates closely about the mean. The students had the highest mean rating of 4.74 with a standard deviation of 0.7351 on the interest of work, followed by values, trustworthiness, and personal hygiene with a mean rating of 4.725, 4.71 and 4.70 respectively. The students gave the lowest mean rating on punctuality and attendance with a mean rating of 4.04 and 4.1. The reason behind as gathered from separate interviews is the distance of their office assignments, non-accessibility of ride, and some financial constraints on the part of students. The foregoing data exhibits how the Cooperating Agency respondents rated the interns. It can be gleaned that personal traits was rated “excellent” as shown by its weighted mean rating of 4.27 with a standard deviation of 0.7615. The partner agencies recorded the highest mean rating on the interest in work of the interns with a mean rating of 4.74, followed by Values (office ethics) and trustworthiness, with mean ratings of 4.725 and 4.71 respectively. This implies that the interns showed dedication to the tasks that were given to them. The cooperating agency’s rating on punctuality and attendance was the lowest rating received by the interns which means that this aspect should be looked upon to in order to improve these traits of the interns.

2. Perceptions Of The Instructors, Students And Cooperating Agencies Regarding The Qualifications, Attributes And Skills Of Interns Relative To Skills Performance

The skills performance of the interns yielded a mean rating of 4.157 with an adjectival interpretation of “Very Satisfactory”. On the skills performance of the interns, the instructor gave a highest rating on their encoding skills and use of correct grammar, spelling and punctuation marks with a mean rating of 4.61 with standard deviations of 0.7944. On the



other hand, the mean rating on oral communication skills of the interns was given the lowest rating at 3.62 with a standard deviation of 0.9273, followed by written communications skills with a mean rating of 3.78 and creativity and innovativeness of 3.93, though it still have an adjectival interpretation of very satisfactory, this means that there is a need to improve this quality of the interns and come up with a solution to develop the students communicative skill, creativity and Innovativeness, since these are important tools for them to be successful future business and office administrators. The student respondents rated skills performance with an “excellent” perception as shown by its average rating of 4.3404 with a standard deviation of 0.7115. The respondents gave the highest rating on records filing skill with a mean of 4.675 and a standard deviation of 0.7363, followed by encoding skill, creativity and innovativeness, computer operation skill and use of office machines and equipments with a rating of, 4.4, 4.3613 , 4.37, and 4.34 respectively. Skills and performance of the interns was observed by the cooperating agency group of respondents as “very satisfactory” as evidenced by its weighted mean rating of 4.051 with a standard deviation of .8523. The interns received the highest mean rating on their record filing skill with a mean of 4.285 and a standard deviation of 0.9687. On the other hand the mean rating related to communication skills of the interns such as written communication, Oral communication and use of correct grammar, spelling and punctuation marks were given the lowest ratings of 3.93, 3.895, and 3.895 respectively. Hence it is of utmost importance that professors / instructors should come up with new techniques and ideas on how to motivate and develop student’s communication skills. Also, there is a need for the interns to be given more trainings and exposures that would enhance and improve their oral and written communication abilities.

3. Perceptions Of The Instructors, Students And Cooperating Agencies Regarding The Qualifications, Attributes And Skills Of Interns Relative To Work Qualities

The work qualities of the interns on Table 4 also received an “excellent” rating with a weighted mean rating of 4.491 with a standard deviation of 0.6956. The aspects on the following, to follow directions and to understand instructions received the highest rating at 4.69 and 4.68 with standard deviations of 0.7256 and 0.7351 respectively, followed by the aspect on how to attend details and alertness both with a rating of 4.65. While the lowest rating received by the interns from their instructors was the aspect on how the interns take



criticisms with a rating of 4.03 and a standard deviation of 1.0021. The mean rating given by the student respondents is 4.61775 with a standard deviation of 0.6138 which is described as “excellent”. The respondents gave the highest mean rating on the aspect of how to understand instructions with a mean rating of 4.785 with a standard deviation of 0.6331. The aspects on how to follow directions, perform other assignment as may assigned by the immediate supervisor and alertness with a mean rating of 4.7, 4.675 and 4.67 respectively were also given excellent ratings. The respondent gave the lowest ratings on how to attend to details with a mean rating of 4.355 and on requires absolute minimum supervision with a mean rating of 4.48. The work qualities of the interns rated by the cooperating agencies had an average rating of 4.254 which means that the perception is “excellent”. The participating agency gave the highest rating on the ability of the interns to understand instructions and to perform other assignments as may assigned by the immediate supervisor with mean ratings of 4.325 and 4.42 with standard deviations of 0.9560 and 0.9262 respectively. This only means that the interns were hard working and flexible during their stay in the office. This is a manifestation of good training for Accountancy and business administration students not only within the four walls of the classroom but also in the outside world. The interns received the lowest rating of 4.075 on their ability to take criticism, thus it should be made clear to the students and explained to them that constructive criticisms make them better individuals if taken positively.

4. Perceptions Of The Instructors, Students And Cooperating Agencies Regarding The Qualifications, Attributes And Skills Of Interns Relative To Office Management Skills

On the aspect of office management skills on table 5, the instructor group of respondents gave the interns another “excellent” perception as evidence by its mean rating of 4.66 with a standard deviation of 0.7532. the instructors gave a mean rating of 4.66 for all the aspect of office management skills to the interns. the student respondents again revealed an “excellent” perception with an average mean rating of 4.341 and a standard deviation 0.7484. the skill on office housekeeping management of the interns received the highest mean rating of 4.59 with a standard deviation of 0.8347 followed by public relations with a mean of 4.535. the use of office resources and the use of sources of information by the interns garnered the lowest mean ratings at 4.175 and 4.18 respectively. The cooperating agency respondents group gave the weighted mean rating of 4.177, this shows that the



interns were rated “very satisfactory”. It is very good to note the skills of the interns on public relations (good human relationship within and outside the office) received the highest mean rating of 4.375 with a standard deviation of 0.9534, which means that the interns were very good in dealing with other people. Once again, the use of sources of information of the interns received the lowest rating of 3.95.

5. Perceptions Of The Instructors, Students And Cooperating Agencies Regarding The Qualifications, Attributes And Skills Of Interns Relative To Personal Traits, Skills Performance, Work Qualities And Office Management Skills

The four aspects of the interns on qualifications, attributes and skills yielded an Overall weighted mean rating of 4.4699, 4.4464 and 4.1872 with a standard deviation of 0.66025, 0.61395 and .7516 which is described as “excellent”. So we can say that the instructors were very satisfied with how the interns performed during their internship program to the different offices. This implies that the student respondents rated themselves “excellent” on their personal traits, skills performance, work qualities, and office management skills with an overall mean rating of 4.4464 with a standard deviation of 0.61395.

6. Perceptions of The Three Groups Of Respondents

The over-all mean rating of the interns from fellow students is 4.4464 with a standard deviation of 0.61395, and a 95 percent confidence interval that the true mean lies from 4.3608 to 4.5320. With this mean rating, The high rating from fellow students implies that based on the observation of the students, the interns are highly qualified in terms of their attributes and skills.

The mean rating of the interns from their instructor is 4.4699 with a standard deviation of 0.66025, and a 95 percent confidence interval that the true mean lies from 4.3778 to 4.5619. With this mean rating we can say that the interns obtained a very high rating from their instructors. This is interpreted to mean that the instructors have a parallel perception on the students. Also, the mean rating of the interns from their supervisors is 4.1872 with a standard deviation of 0.7516 and a 95 percent confidence interval that the true mean lies from 4.0816 to 4.2927. With this mean rating we can say that the interns obtained a lower mean rating. In Table 7 we can say that the interns obtained a very high rating from fellow students. This implies that based on the observation of the students, the interns are highly



qualified in terms of their attributes and skills. The mean rating of the interns from their instructor is 4.4699 with a standard deviation of 0.66025, and a 95 percent confidence interval that the true mean lies from 4.3778 to 4.5619. With this mean rating we can say that the interns obtained a very high rating from their instructors. This is interpreted to mean that the instructors have a parallel perception on the students. Also, the mean rating of the interns from their supervisors is 4.1872 with a standard deviation of 0.75716 and a 95 percent confidence interval that the true mean lies from 4.0816 to 4.2927. With this mean rating we can say that the interns obtained a lower mean rating from their cooperating agencies in comparison with the instructors' ratings and their fellow students' rating.

7. Test Of Difference Of The Perception Of The Three Groups Of Respondents On The Qualifications, Attributes And Skills Of The Interns

On the test of difference on the perception of the three groups of respondents on the qualifications, attributes and skills of the interns, again the one way – anova shows that there is a significant difference in the perception of the three groups of respondents on the qualification, attributes and skills of the interns.

8. Comparison Of The Perceptions Of The Three Groups Of Respondents

Since the probability value (p-value) of the F-test is equal to 0.000 which is less than 0.05, there is sufficient evidence to say that there is a difference in the mean rating of the students, instructors and the supervisors at the agency on the overall attributes of the interns, hence a multiple comparison test using Tukey's was done in order to determine which among the three groups had a different mean rating. The multiple comparison test using the Tukey's test indicates that there is no significant difference on the mean rating between the students and the instructors but there is a significant difference between the mean rating of the students and their supervisors, this may be due to the fact that the students may have rated their co-interns with higher rating compared to the rate given by their supervisors. In addition to this there is also a significant difference with the mean rating of the instructors and the supervising agency to the interns. Hence the rating of the students and the instructors to the interns were relatively higher than that of the rating given by the supervising agency.



9. Multiple Comparisons Of The Perceptions Of The Three Groups Of Respondents In Relation To The Objectives Of The Program

The perceptions of the students, instructors and supervisor of the interns revealed that it was the work qualities of the intern that had showed the highest mean rating of 4.4543, followed by personal traits with a mean rating of 4.4414, then by office management skills with a mean rating of 4.3928 and lastly by the skills performance with a mean rating of 4.1828. With this, we can say that the attributes of the interns in terms of Work qualities, personal traits and management skills were excellent while on skills performance was very satisfactory. Considering this, there is a need to improve the interns in terms of their skills performance. In general, we can say that the mean rating of the interns for the different attributes is relatively high as to the attainment of the objectives of the program.

The multiple comparison test using the Turkey's test indicates that there is no significant difference on the mean rating between the students and the instructors but there is a significant difference between the mean rating of the students and their supervisors, this may be due the fact that the students may have rated their co-interns with higher rating compared to the rate given by their supervisors. In addition to this there is also a significant difference with the mean rating of the instructors and the supervising agency to the interns. Hence the rating of the students and the instructors to the interns were relatively higher than that of the rating given by the supervising agency.

10. Multiple Comparison Of The Perception Of The Three Groups Of Respondents On The Different Attributes Of The Interns

The One way Analysis of Variance was used to determine if there is a significant difference in the ratings of students, instructors and supervisor on the different attributes of the interns. Based on the result of the F-test, with a $p\text{-value}=0.000 < 0.05$, hence there is significant difference in the mean ratings of the interns per attribute. The mean rating on skills performance is significantly different on the mean ratings on personal traits, work qualities and office management skills. This indicates that the characteristics under the skills performance needs to be improve from the interns, since this got the lowest weighted mean.

11. Problems Encountered By The Supervisors / Cooperating Agency On The Performance Of The Interns



Table 2

Problems Encountered	F	Rank
Lack of Public relations	40	2
Lack of computer related courses	24	4*
Lack of seminars attended	24	4*
Weak in written and oral communication skills	48	1
Inadequate number of practicum hours	24	4*

The table displays the ranking of the respondents regarding the common problems they encountered during the period of their internship. It can be seen that written and oral communication skills ranked first in the order hence, proper action should be done to solve the student's weakness in verbal and written abilities, followed by public relations which came up as number two in the order. Number four in the ranking was given a tie ranking among computer related courses; seminars attended, and inadequate number of practicum hours.

This implies that there is a need to enhance further the written and oral communication skills of the interns.

SUMMARY OF FINDINGS

This study was done with the perspective of the practicum program of student interns in the College of Business, Entrepreneurship and Accountancy of Cagayan State University, Tuguegarao City, Cagayan Province, Philippines for the school years 2013-2014 and 2014-2015. Regarding the perceptions of the three groups of respondents namely the cooperating officials/agencies, student interns and the Instructional staff or faculty members of the College of Business, Entrepreneurship and Accountancy of Cagayan State University on the attainment of the objectives of the program, the mean ratings tell us that the attainment of the program is relatively high.

The objectives considered very necessary in the offices /agencies / banks were also stressed in the Cagayan State University particularly in the College of Business, Entrepreneurship and Accountancy which, therefore conformed to the concept of the off-campus training program.

They also conform with the major objectives of practicum program for Accountancy and Business Administration students which are geared to making Business Administration and



Accountancy education an instrument in the development of manpower for their future career.

The study showed that Practicum is mutually advantageous to both intern and employer/agency. The intern acquires the much needed work experience and exposure to an actual work environment coupled with the opportunity to put into concrete use the theories and ideas he acquired in the University. The cooperating agency in turn enjoys a work force at a measly cost with the added benefit of being the possible recipient of new and bold ideas from new, young and vibrant interns. Hence, the evaluation of the practicum program of the student trainees of Cagayan State University, College of Business, Entrepreneurship and Accountancy is effective and efficient.

Along the skills performance criteria of practicum performance evaluation, the study depicted that written communication skills and oral communication skills were among the lowest ratings determined by the three groups of respondents. It also indicated that weak written and communication skills of the interns were the most encountered problems during the practicum program.

CONCLUSION

The study revealed that the three groups of respondents were one in rating punctuality and attendance as the lowest among the qualifications, attributes and skills of interns relative to personal traits. According to the article of Andrada (2012), these were a manifestation the fact that student trainees do not have sufficient funds for their daily allowances, like transportation and other expenses while on training since most of them come from the less fortunate families and are products of secondary schools in their respective villages. The meager socio-economic home background of some Business and Accountancy students has an impact on the students' course of adjustment. Thus, contributes to the low ratings on their attendance and punctuality

RECOMMENDATION

From the results of the study, it is therefore recommended that and with the foregoing problems and developments in education, it is recommended that University Administrators

1. Formulate a 5-year development plan for the Institution to be able to achieve the goal of quality and excellence in education in order to improve the performance of graduates and particularly the practicum programs of the college.



2. They should conform effectively and efficiently to the CHED Policies and Standards for Bachelor of Science in Accountancy under CHED MO No. 3 series of 2007, Bachelor of Science in Business Administration CHED MO No. 39 series of 2006. Specifically on the prescribed curricula in terms of subjects and unit requirements for three (3) components of General Education, Professional Education.

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