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**FACTORS AFFECTING THE ON-THE-JOB TRAINING PERFORMANCE  
OF ACCOUNTANCY PRACTICUMERS OF CAGAYAN STATE UNIVERSITY  
ANDREWS CAMPUS**

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**Abstract:** *On-the-job training provides real-life experiences that could be of immense help towards the accomplishment of greater knowledge, skills and standards necessary for job assignment. This study was conducted to find out the various factors that influence the on-the-job training performance of the BS Accountancy students of Cagayan State University. The respondents of this study were the 38 out of 39 5th year students who had their practicum Summer of 2015. The survey questionnaire used was patterned from the study conducted by Taladtad, Sunjay G, et.al. and Anoyo, Joy Celine V, et.al. The data gathered were tabulated, analyzed and interpreted using the descriptive statistics like frequency counts, rank, percentage and weighted mean. Result of the study shows that the on-the-job training program of the BS Accountancy is effective and that the trainees are very much satisfied with the program especially on the factor pertaining to personality and appearance. Time conflicts between classes and OJT schedule is considered to be the most serious problem encountered by the trainees so it is therefore recommended to reinforce the current OJT deployment process for a better and faster deployment to finish the required number of hours on time before the regular school year starts.*

**Keywords:** Personality and Appearance, Work Attitude, Work Habit, Linkage, Cooperating Firm, Evaluation System, Problems Encountered

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## **INTRODUCTION:**

The Bachelor of Science in Accountancy of the College of Business Entrepreneurship and Accountancy is designed to provide students with an industry relevant program of study and a practice that fosters excellence in technical ability and ethical specialized practice to adhere with the current trend towards ASEAN Integration. The program is challenging, vigorous and comprehensive study that develops skills in problem solving, communication, critical thinking, and decision making which are enriched by an actual exposure and hands on training to develop the necessary tools to employ in lifelong learning and to prepare the students to obtain the necessary facts and skills of accountants, auditors and management consultants. On-the-job training or internship is a big part in the practical experience opportunity for the students. Students will acquire the technical knowledge and the practical experience that puts them on the go.

On-the-job training plays an important role in preparing students to understand the real business world. It is an opportunity for applying, elevating and enhancing the acquired knowledge in the school in their respective field of specialization and it is usually a realistic experiential activity which they cannot learn within the borders of their classroom. It is a way of changing the students' outlook in life through actual exposure in the discharge of actual work which may serve as a stepping stone for future career. Through OJT, students gained to advance the future employment value and for them to have new potential in their prospect career, in addition by making learning possible, they earn their respect and build lasting affiliation between student trainees and their immediate superiors.

Students who go through on-the-job training are fortunate because they usually take pleasure in learning and adopting new skills and knowledge. Accountancy students of CSU are given a chance to apply the theories and computations that they have learned inside the classroom through industry immersion. The training helps them to acquire appropriate knowledge and skills by performing in real work situation. It provides them opportunities to go through the actual methodologies of an accounting job using the real tools, documents and the needed equipments. In effect, various cooperating agencies and industry partners who are providing opportunities and shared openhandedly their resources to the accountancy students to have their hands-on training will become a development place for them to learn more about their future professional endeavors and perform what they have learned in the school.



## OBJECTIVES OF THE STUDY

The researcher have decided to conduct this study for the future information and enhancement of knowledge about which among the various factors affect the on-the job training performance of BS Accountancy practicumers of Cagayan State University.

This study will look into the demographic profile of respondents according to sex, age, civil status and office type and this will also determine the overall performance of the trainees in terms of Personality and Appearance, Work Attitude, Work Habit, Competence, Linkage, Cooperating Firm, Evaluation System and the Problems Encountered. By identifying the different factors affecting the on-the-job training performance of Accountancy trainees, the researcher is certain that future trainees will be more capable and skillful so that they will be better equipped once they joined their selected field of profession. To further make the study more comprehensive the researcher compared the different factors affecting the on the job training performance of the respondents.

## METHODOLOGY

This study used the descriptive method of research. The respondents of the research were composed of the 38out of the 39 On-the-Job Trainees from the Bachelor of Science in Accountancy for Summer 2015.

The data gathered were tabulated, analyzed and interpreted using the descriptive statistics like frequency counts, rank, percentage and weighted mean.

The researcher used the descriptive statistics such as frequency, percentage and the 5 point likert scale was used to treat the data gathered. The given scale was used to analyze and interpret the result of the data gathered from the accomplished questionnaires.

Excellent (E)	4.20 – 5.00;
Very Satisfactory (VS)	3.40 – 4.19;
Satisfactory (S)	2.60 – 3.39;
Fair (F)	1.80 – 2.59;
Unsatisfactory (US)	1.00 – 1.79

However, table 10 made used of the Likert scale having the following appropriate descriptive value:

Very serious	4.20 – 5.00;
Moderately Serious	3.40 – 4.19;
Serious	2.60 – 3.39;
Less Serious	1.80 – 2.59;
Least Serious	1.00 – 1.79



Moreover, graphical representation was employed to compare the different factors affecting the on the job training performance of the respondents.

## RESULTS AND DISCUSSIONS:

**Table 1. Frequency and Percentage Distribution of the Student-Respondent Relative to Demographic Profile**

		Frequency	Percentage
Gender	Female	23	60.53%
	Male	15	39.47%
Age	19 and below	1	2.63%
	20 -25	37	97.37%
Civil Status	26 and above	0	0.00%
	Single	38	100.00%
	Married	0	0.00%
Office type/Venue of OJT	Government	38	100.00%
	Private	0	0.00%
	<b>TOTAL</b>	<b>38</b>	<b>100.00%</b>

The table shows the demographic profile of respondents according to sex, age, civil status and office type. From the data collected it shows that majority of the respondents are female with a frequency of 23 or 60.53 percent. It shows further that the bulk of the respondents with a frequency of 37 or 97.3 percent are aged 20 – 25 years old while only 1 or 2.63percent belong to the age bracket of 19 years old and below. From the given data this implies that all the student-respondents are already at the age of majority. As per the civil status, the table shows that all the respondents are still single and it only shows that all of them dreams to become a Certified Public Accountant first before they would want to start with their own family. In the choice of the agency where to be deployed, the table shows that all of the respondents were deployed in the government agencies.

**Table 2. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Personality and Appearance**

Personality and Appearance	Item Mean	Descriptive Value	Rank
1. Report to office neatly and well groomed	4.66	Excellent	1
2. Suitability of dress when reporting to office	4.55	Excellent	2
3. Possess personality for the job	4.50	Excellent	3
4. Showing self-confidence	4.26	Excellent	5
5. Have the knowledge and interest in the work assigned	4.39	Excellent	4
<b>Category</b>	<b>4.47</b>	<b>Excellent</b>	



**Mean**

Table 2 shows the respondents' performance on their OJT in terms of personality and appearance. Among the given factors, "Reports to office neatly and well groomed" ranked first with an item mean of 4.66 followed by suitability of dress when reporting to office with an item mean of 4.55 or with both having a descriptive value of "Excellent." The result shows that the trainees are already aware of today's work culture that people should be well groomed and present themselves in proper dress code when at work since society would look up more to a person whose appearance is more presentable. On the other hand, from the given data it shows that the trainees' lacks a little bit of self-confidence in performing their job since from the result gathered "Showing self-confidence was ranked last with an item mean of 4.26. Though it was ranked 5<sup>th</sup> it still got a descriptive value of "Excellent." Overall, the category mean of 4.47 or verbally interpreted as "Excellent" implies that the trainees' feels contented on their on-the-job training performance relative to personality and appearance.

**Table 3. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Work Attitude**

<b>Work Attitude</b>	<b>Item Mean</b>	<b>Descriptive Value</b>	<b>Rank</b>
1. Enthusiasm and interest in performing the task assigned	4.42	Excellent	2
2. Office personnel relations - work harmoniously with the officemates	4.47	Excellent	1
3. Patience and diligence in performing assigned task	4.39	Excellent	3
4. Open to constructive criticisms	4.32	Excellent	4
5. Always taking initiatives	4.21	Excellent	5
<b>Category Mean</b>	<b>4.36</b>	<b>Excellent</b>	

Table 3 shows the respondents' performance on their OJT in terms of their work attitude. Among the different factors given, "Office personnel relations – work harmoniously with the officemates" got the highest rank with an item mean of 4.47 or with a descriptive value of "Excellent." This only shows that the trainees value their interpersonal relationship with the other trainees and the employees they are working with. On the other hand, "Always taking initiatives" got the lowest rank with an item mean of 4.21 or a descriptive value of "Excellent."



Overall, it was revealed that trainees' performance was "Excellent" with a category mean of 4.36 which implies that the trainees' feels contented on their on-the-job training performance relative to work attitude.

**Table 4. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Work Habit**

<b>Work Habit</b>	Item Mean	Descriptive Value	Rank
1. Always come to office on time and observe proper break time period	4.32	Excellent	3
2. Perform assigned task within the assigned time.	4.39	Excellent	2
3. Always see to it that the works and reports are neat, presentable & correct	4.53	Excellent	1
<b>Category Mean</b>	<b>4.41</b>	<b>Excellent</b>	

Table 4 shows the respondents' performance on their OJT in terms of their work habit. From the factors given, "Always see to it that the works and reports are neat, presentable and correct" got the highest item mean of 4.53 or a descriptive value of "Excellent" and this means that the trainees are well trained inside the classroom in terms of the preparation of reports. "Always come to office on time and observe proper break time period" on the other hand got the lowest rank with an item mean of 4.32 but still got a descriptive value of "Excellent." The result from table 4 proves that Accountancy trainees exemplifies a good working habit since as early as now they are already aware that to be successful in their chosen career, having a good working habit would be a factor that could lead them to success.

Overall, the result shows that that the descriptive value were all "Excellent" with a category mean of 4.41 which only proves that accountancy trainees feel very satisfied on their performance on-the job relative to work habits.

**Table 5. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Competence**

<b>Competence</b>	Item Mean	Descriptive Value	Rank
1. Readily understands instructions	4.42	Excellent	1
2. Performs the tasks with minimum supervision.	4.21	Excellent Very	4.5
3. Usually comes up with sound suggestions	4.13	Satisfactory	6
4. Showing strength and stability	4.39	Excellent	2
5. Being resourceful	4.21	Excellent	4.5
<b>Category Mean</b>	<b>4.27</b>	<b>Excellent</b>	<b>3</b>



Table 5 shows the respondents' performance on their OJT in terms of their competence. As shown in the table, "Readily understands instructions" got the highest item mean of 4.42 with a descriptive value of "Excellent." This only shows that trainees are very competent in understanding and following instructions of their superiors." "Usually comes up with sound suggestions" on the other hand got the lowest rank with an item mean of 4.13 which was verbally interpreted as "Very satisfactory." From the result given, Accountancy trainees are convinced that competence indicates adequacy of knowledge and skills which will enable them to act appropriately and efficiently in various situations.

The category mean of 4.27 or with a descriptive value of "Excellent" implies that accountancy trainees feels very satisfied on the performance of their on-the-job that they received relative to competence.

**Table 6. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Linkage**

Linkage	Item Mean	Descriptive Value	Rank
1. There is direct linkage of the school and the office/industry where you conduct OJT	3.68	Very Satisfactory	4
2. The OJT program is open to the industry or company	3.87	Very Satisfactory	1
3. There is an orientation of the trainees to the cooperating firm	3.76	Very Satisfactory	3
4. There is OJT coordinator(s) to serve the link between the school & the cooperating firm	3.82	Very Satisfactory	2
<b>Category Mean</b>	<b>3.78</b>	<b>Very Satisfactory</b>	

Table 6 shows the respondents' performance on their OJT relative to linkage. As presented in the table, "The OJT program is open to the industry or company" was ranked first with an item mean of 3.87 which has a descriptive value of "Very satisfactory". "There is direct linkage of the school and the office/industry where you conduct OJT" got the last rank with an item mean of 3.68 which also has a descriptive value of "Very satisfactory". From the given result both the school and industry are aware that a good school – industry linkage is needed to bring about skilled and competent manpower and it is partnership between the school and the cooperating agency where both work with the same goal of developing and enhancing the skills of the trainees.



The category mean of 3.78 or a descriptive value of “Very satisfactory” implies that accountancy trainees’ feels satisfied on the performance of their on-the-job that they received relative to linkage.

**Table 7. Item Mean, Descriptive Value and Rank Distribution of the Trainees’ Assessment on the Different Factors Affecting OJT Performance Relative to Cooperating Firm**

<b>Cooperating Firm</b>	<b>Item Mean</b>	<b>Descriptive Value</b>	<b>Rank</b>
1. The facilities and equipment used in the place of OJT are modernized	3.92	Very Satisfactory	6.5
2. The training method is efficient	4.03	Very Satisfactory	4
3. Support should be given by the immediate boss.	4.13	Satisfactory	3
4. The trainer has a good working relationship with the trainee.	3.95	Very Satisfactory	5
5. The firm environment is exclusive for learning	3.92	Satisfactory	6.5
6. The trainer sets a positive example to follow	4.29	Excellent	2
7. The practicum is free to ask questions to the trainer whenever it is necessary.	4.50	Excellent	1
<b>Category Mean</b>	<b>4.11</b>	<b>Very Satisfactory</b>	

Table 7 shows the respondents’ performance on their OJT relative to the cooperating firm. “The practicum is free to ask questions to the trainer whenever it is necessary” was ranked first with an item mean of 4.50 or a descriptive value of “Excellent.” On the other hand “The facilities and equipment used in the place of OJT are modernized” and “The firm environment is exclusive for learning” were both ranked last with an item mean of 3.92 or interpreted as “Very satisfactory.” From the result given, Accountancy trainees agreed that trainers and the trainees excellently work together and they all agreed that the trainers are the primary source of their new insights or learning’s in their OJT.

The category mean of 4.11 or a descriptive value of “Very satisfactory” implies that accountancy trainees feels satisfied on the performance of their on-the-job that they received relative to the Cooperating firm.



**Table 8. Item Mean, Descriptive Value and Rank Distribution of the Trainees' Assessment on the Different Factors Affecting OJT Performance Relative to Evaluation System**

<b>Evaluation System</b>	Item		
	Mean	Descriptive Value	Rank
1. The system of grading used for the OJT	4.11	Very Satisfactory	1.5
2. The trainee should be aware of the different aspects to be evaluated by the supervisor	4.11	Very Satisfactory	1.5
<b>Category Mean</b>	<b>4.11</b>	<b>Very Satisfactory</b>	

Table 8 shows the respondents' performance on their OJT relative to the Evaluation System. The table shows that both factors were ranked the same with an item mean of 4.11 and a descriptive value of "Very satisfactory." The result shows that Accountancy trainees are satisfied with the evaluation system used and they are somewhat aware of the different areas where they will be evaluated by their superiors.

The category mean of 4.11 or a descriptive value of Very Satisfactory implies that accountancy trainees feel satisfied on the performance of their on-the-job that they received relative to the Evaluation System.

**Table 9. Item Mean, Descriptive Value and Rank Distribution of Problems Encountered by the Trainees during Their Immersion**

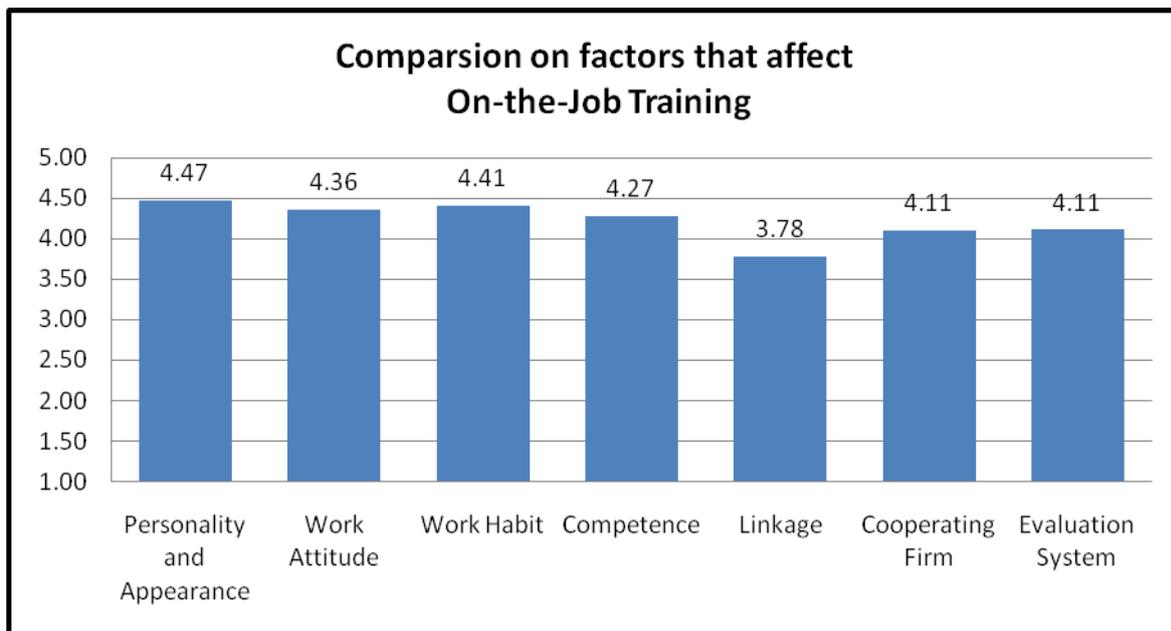
<b>H. Problems Encountered</b>	Item		
	Mean	Descriptive Value	Rank
1. Lack of self-confidence	3.18	Serious	2
2. Time conflicts between classes and OJT schedule	3.34	Serious	1
3. The distance of the cooperating firm is too far from school	3.13	Serious	3
4. Inadequate knowledge regarding the task assigned to me	3.03	Serious	4
5. There is a risk of accident in the place.	2.92	Serious	5
<b>Category Mean</b>	<b>3.12</b>	<b>Serious</b>	

Table 9 shows the item mean, descriptive value and rank distribution of problems encountered by the trainees during their immersion. From the given result "Time conflicts between classes and OJT schedule" was considered to be the main problem which is evident in its item mean of 3.34 or verbally interpreted as "Serious." Since summer classes is only for 8 weeks and OJT requires at least 10 to 12 weeks to complete the 400 hours required, the trainees encountered problem due to time constraint. The usual problem is that the regular School Year have already started and Accountancy trainees are not yet finished



rendering the total required number of hours in their OJT which means that the trainees could only attend to their OJT during their vacant time. Lack of self-confidence with an item mean of 3.18 was ranked second and “There is a risk of accident in the place” is considered to be the least problem encountered by the respondents.

Overall the problems encountered got a category mean of 3.12 or verbally interpreted as “Serious” which means the administrator should also look into this matter so that the next batch of trainees would no longer encounter the same problems.



**Graph 1: Comparison on Factors that Affect On-the-Job Training Performance of Accountancy Trainees**

The graph summarizes the different factors that affect the On-the-Job training performance of the Accountancy Students of Cagayan State University, Andrews campus for Summer 2015. As seen from the table, the highest category mean of 4.47 belongs to Personality and Appearance and this implies that the trainees are overwhelmed with the training that they received along this aspect. Work habit was ranked second with a category mean of 4.41. Work attitude got the third spot with a category mean of 4.36. Competence was ranked fourth with a category mean of 4.27. The above mentioned four areas all got a descriptive value of Excellent. Cooperating firm and Evaluation System got the same category mean of 4.11 and Linkage got the lowest rank with a category mean of 3.78. The last three factors got a descriptive value of Very Satisfactory.



## **SUMMARY OF FINDINGS**

1. Demographic Profile of the Respondents in Terms of the Following Variables:
  - 1.1 Gender – The females outnumbered the males with a frequency of 23 or 60.53% and 15 or 39.47% respectively.
  - 1.2 Age – Of the total 38 respondents 37 or 97% are aged 20-25 and only 1 or 2.63% falls under the bracket of 19 and below.
  - 1.3 Civil Status – All of the respondents are still single which means Accountancy students would want to become a Certified Public Accountant first before getting married.
  - 1.4 Venue of OJT – All of the respondents were deployed and rendered their OJT in Government offices.
2. Trainees' Assessment on the Different Factors that Affects their On-the-Job Training Performance
  - 1.1 Personality and Appearance – The category mean is 4.47 or excellent and ranks the first among the different factors that affects the OJT performance of Accountancy students.
  - 1.2 Work Attitude – The category mean is 4.36 or excellent and ranks number three from among the different factors that affects the OJT performance of Accountancy students.
  - 1.3 Work Habit – The category mean is 4.41 or excellent and ranks number two from among the different factors that affects the OJT performance of Accountancy students.
  - 1.4 Competence – The category mean is 4.27 or excellent and ranks number four from among the different factors that affects the OJT performance of Accountancy students.
  - 1.5 Linkage - The category mean is 3.78 or very satisfactory and ranks last from among the different factors that affect the OJT performance of Accountancy students.
  - 1.6 Cooperating Firm - The category mean is 4.11 or very satisfactory and ranks fifth from among the different factors that affect the OJT performance of Accountancy students.



1.7 Evaluation System - The category mean is 4.11 or very satisfactory and ranks fifth from among the different factors that affect the OJT performance of Accountancy students.

### 3. Problems Encountered by the Trainees During their Immersion

The three most serious encountered problems by the trainees are the time conflicts between classes and OJT schedule, lack of self-confidence and the distance of the cooperating firm is too far from school.

### 4. Factors of the OJT which Needs Improvement

The three factors which were rated lowest by the trainees are Linkage, Cooperating Firm and Evaluation System.

On Linkage, the improvements to be implemented must be "There is an orientation of the trainees to the cooperating firm" and "There is a direct linkage of the school and the office/industry where you conduct OJT." On the other hand, with regard to the Cooperating firm, the improvements needed are on the area with regard to "The facilities and equipment used in the place of OJT should be modernized" and that "The firm's environment should be exclusive for learning." On the Evaluation System, "The system of grading used for OJT" and "The trainees should be aware of the different aspects to be evaluated by the supervisor" should be improved for the benefit of the future Accountancy trainees'.

## **CONCLUSION**

On-the-job training is a program where students will have the opportunity and the first-hand experience to be a part of the fast growing accounting industry. It aims to develop the knowledge and skills learned in the four corners of the classroom and to make the students become more aware or the real life work place environment.

Based on the findings of the study, the researcher recognized an idea that the on-the-job training program of the BS Accountancy is effective and that the student trainees are very much satisfied with the program especially on the factors pertaining to personality and appearance, work habit, work attitude and competence. However, despite its effectiveness, there are still some problems and flaws discovered in the delivery of the program which eventually will become the basis to further strengthen and improve the program for the benefit of the future trainees.



## **RECOMMENDATIONS**

In the light of the foregoing findings, the researcher has the following recommendations to offer:

1. Reinforce the current OJT deployment process for a better and faster deployment to finish the required number of hours on time.
2. Linkage with the cooperating industries for both government and private sectors must be established and strengthened and the college should sustain partnership with cooperating agencies through the execution of a continuing Memorandum of Agreement (MOA) that could really provide extensive and related training and experience to the Accountancy trainees.
3. Proper orientation is given through the conduct of workshops, trainings and seminars to prepare the students and help them acquire the skills required and understand better the demand of the real corporate world before leaving the portals of the university and before the actual immersion in the industry.
4. The OJT Coordinator should conduct frequent on-the-spot visitation and closely monitor the student trainees and cooperating agencies regarding the performance of the on-the-job trainees.
5. A study as to the place of deployment and distance of the cooperating firm to the school/residence of the OJT's must be taken into consideration in the process of deployment.
6. The OJT Manual must be reviewed regularly to make the necessary updates, improvements and changes to fit in to the current needs and demands of the cooperating partner agencies.
7. For the future researchers, further studies regarding the topic may be made to improve and enhance further the OJT program of the BS Accountancy and the OJT program of College of Business, Entrepreneurship and Accountancy as a whole.

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