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## **SHS Graduates on ABM Strand in their pursuit of Studying Accountancy in College: competent enough or ineptly equipped?**

The K to 12 Basic Education Curriculum has been the biggest update in the education system of the Philippines. It aims to holistically develop students and prepares them in their entry to college while equipping them with relevant and globally competitive skills which will foster employability. Its full implementation has given the Junior High School completers the privilege to choose the track they will pursue in Senior High School which will prepare them for the degree that they wish to achieve in tertiary education. One of those strands under the Academic track is the Accountancy, Business and Management (ABM). This strand helps students to be ready on any business related courses such as Business Administration, Accountancy and Marketing, and could also lead students to careers on management and accounting which could be sales manager, human resources, marketing director, project officer, bookkeeper, accounting clerk, internal auditor and a lot more.

According to the report issued by the Department Of Labor and Employment last December 17, 2018, it is believed that information technology and business process management, wholesale and retail trade, banking and finance, and manufacturing are the four on the top 10 key employment generators or the major industry groups with the greatest potential to generate employment in the years to come that's why students are trying to survive the ABM strand and pursue studying their chosen path such as studying accountancy in college. Accounting doesn't stop along as money makes it go round so the world will need accountants who will evaluate, compute and analyze financial transactions. Future accountants will have the chance to have deep insight about organizing own liabilities that he or she can use because it is believed that this ABM strand assures the future of an individual as it supports lifelong certainty in one's own liabilities appropriate for financial and strategic decisions. It will lead them to have plan and proper management of their own possession. However, there are lots of arguments about students having enough competence or skills in pursuing the study of accountancy in college. Are they really ready to face the challenging subjects in the accountancy course or not?

Since the implementation of the K-12 curriculum is still in the early stage, most of the students especially in the ABM strand are not that competent enough to enter college. Lack of educational facilities, funds and continuing transition of the students and teachers are still the common dilemma that are encountered by many schools nowadays. To be a Certified Public Accountant is not an easy destination to reach. A lot of knowledge are needed to be gained for the real corporate world that is waiting for him or her. This K-12 curriculum seems to be one way of making high school students ready for taking the accountancy course in college but as experienced by some students, it is just a waste of time and money. As a matter of fact, some students need to undergo a required summer class or "bridging"

before entering college which adds burden to the students themselves and to those sending them in college.

Most of the schools, private or public, offering ABM strand in the Philippines do not have full faculty of CPAs teaching ABM subjects. That is one of the drawbacks why most of the ABM graduates are not fully equipped about the business related subjects specially accounting subjects. Not all schools can afford to hire CPA teachers leading them to have non-CPA teachers teach all the accounting subjects with lack of explanations of the theories behind such topics. Sometimes it could lead to misunderstanding which encumber the minds of the students. With due respect to non-CPA teachers, CPA teachers possess more advanced knowledge about accounting subjects than them that's why it is better for them to teach accounting subjects in ABM strand for them to give students a deeper understanding about the subject matters.

Lacking of opportunities such as trainings or skills development in which students can apply in their pursuit of studying accountancy is also a factor why they are not yet ready to enter college. Based on DepEd Order (DO) no. 30 series of 2017 or the Guidelines for Work Immersion, students are required a minimum of 80 hours of work immersion, and it is good for the students because it provides them the opportunity to be familiar with the work environment, but the problem is some of the students are delegated to other field which is incompatible in the area of their specialization.

The good thing about taking the ABM strand first before entering college is that a student will be able to have basic information about the corporate and business world. It'll be able to direct his or her mind to whatever possible circumstances he'll or she'll be facing and can be a basis of basic foundation of the daily or long-term decisions they could be made. But being ineptly equipped and cannot withstand the demands of accountancy, many students end up shifting to other courses. Others cannot handle not just the arduous subjects but also the psychological effect of it so it really reflects the significance of proper education in the senior high school.

There are still weaknesses in the implementation of ABM strand in the Philippines that's why most of the students graduated from ABM strand are not competent enough to pursue studying accountancy in college. How can the CPAs here in the Philippines be globally competitive if the root of the knowledge will not be built strongly? A lot of actions by the government are needed to improve the system that will make students fully equipped as it is their stepping stone to their dream and to enable students as future accountants to apply in-depth knowledge into better performance and skills. If the schools cannot hire a CPA to teach accounting subject, it would be better if sufficient trainings and preparations will be given to non-CPA teachers.