

Influence of Senior High School Strand on the Academic Performance of Accountancy Students

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Abstract:

The influence of a senior high school (SHS) on academic performance of accountancy students is an interesting topic that involves exploring how senior high school education can impact students' success in higher education. By understanding these dynamics, educational institutions can develop targeted marketing strategies that can attract prospective students, optimize support systems, and ultimately enhance the overall effectiveness of accountancy programs. Data for this descriptive study were collected from 128 respondents using a 30-item, self-made data-gathering instrument that has passed rigorous tests for validity and reliability. The data show that age and senior high school strand significantly influence students' academic performance in foundational knowledge. However, the level of influence of SHS strand and the level of academic performance has no significant relationship. This suggests that regardless of the specific strand a student pursues during their SHS years, their performance in higher education is not directly affected by this choice.

Keywords: Accountancy, senior high school strand, academic performance, marketing strategy, Negros Occidental, Philippines

Introduction

Nature of the Problem

The K-12 program introduced the Senior High School (SHS) tracks and strands as integral components of the secondary education system (Republic Act No. 10533). These strands are designed to align educational programs with students' aptitudes and interests, thereby guiding them toward achieving high academic performance in tertiary education and suitable career paths. However, the Commission on Higher Education (CHED) issued a memorandum stating that all Grade 12 graduates are eligible to enter college regardless of the track or strand taken in Senior High School (CMO No. 105 series of 2017). This policy creates a potential misalignment between the strand pursued and the college degree chosen.

Alipio (2020) underscores the importance of academic adjustment and its interaction with the senior high school strand in shaping educational outcomes. To support smoother transitions and enhance students' performance, bridging programs are recommended. In addition, to effectively engage senior high school students and encourage them to consider accounting degrees, the Association of International Certified Professional Accountants (AICPA) advocates for several key initiatives. These include outreach events where CPAs interact with high school students, introductory accounting courses, student organizations, tutoring and mentoring programs, and targeted social media campaigns.

In light of these observations, this study seeks to investigate the factors influencing the academic performance of accountancy students transitioning from both ABM and non-ABM strands. By understanding these factors, the

research aims to develop targeted marketing strategies to promote the accountancy program to a broader audience, including students from diverse educational backgrounds. This approach aspires to attract and support SHS graduates, ultimately enhancing their academic success and addressing the evolving needs of the accounting profession.

Current State of Knowledge

One of the most challenging choices students had to make for their studies was choosing a profession that would determine their future career path. A student in higher secondary school must carefully consider the course of study and career route they want to follow in college (Ponmozhi & Saritha, 2023). But academic success encompasses a multifaceted construct that extends well beyond the traditional grades or Grade Point Average (GPA) metrics. According to York, Gibson, and Rankin (2015), it comprises six key components: academic achievement, satisfaction, acquisition of skills and competencies, persistence, attainment of learning objectives, and career success.

The Bachelor of Science in Accountancy (BSA) program, as outlined in CMO No. 27 series of 2017, is designed to equip students with a comprehensive foundation in professional knowledge, skills, values, ethics, and attitudes. The program's focus on adaptability and lifelong learning is essential for preparing students for the accounting profession's immediate and future challenges. A case study by Abella (2019) on senior high school students in the ABM track identified several critical areas for improvement: the need for real-world business experience through work immersion, access to adequate learning resources and facilities, the importance of skilled and experienced teachers, effective time management for projects, and efficient budgeting for school-related expenses. These findings highlight the need for schools to enhance work immersion programs, improve resources and facilities, and employ qualified teachers. To address these challenges, it is recommended that students develop skills in time management and financial planning.

Alcobendas (2022) further suggests that schools should focus on enhancing the academic performance of ABM students to achieve excellence and encourage participation in training and seminars for work ethics and personality development, mirroring the preparation given to regular employees. Adding to these insights, Domdom (2023) identifies a significant challenge ABM students face in the Philippines: the need for quality learning materials and resources. This shortage can adversely affect students' academic achievements and limit their success potential. Proposed solutions include providing ABM students with high-quality learning materials and resources, offering specialized training for ABM teachers, expanding career guidance programs, increasing awareness of mental health issues among students, and offering support for those dealing with such matters. Together, these strategies aim to enhance the educational experience for ABM students, equipping them with the necessary tools for academic and professional success.

The key to being skilled in mastering accounting is first to understand the basic concepts of accounting (Zahra et al., 2021). Gaining proficiency in accounting starts with a deep understanding of foundational principles, which are critical for building further expertise. If students solidly understand these basic concepts, they can deal with the intricate details of accounting practices and principles. Therefore, establishing a solid base in fundamental accounting concepts is essential for those looking to succeed in accounting or related areas.

Garcia et al. (2020) identified a critical need for Senior High School (SHS) Accountancy, Business, and Management (ABM) teachers to refine and enhance their teaching strategies. They advocate for teaching approaches that foster deep conceptual understanding over memorization, suggesting using real-life applications, analogies, and visual aids to improve students' grasp of core concepts. This will enhance students' ability to apply knowledge in various contexts. Similarly, Setiawan and Islami (2020) call for learning methods that actively engage students to improve their critical thinking and analytical skills. Hands-on activities can develop students' proficiency in evaluating financial data and making well-informed decisions, which are crucial skills for future accounting professionals.

Theoretical Underpinnings

This study is based on the vertical alignment theory, which refers to aligning academic standards, curriculum, instruction, and assessment across different educational levels to ensure students acquire the necessary knowledge and skills for higher-level success (Webb, 2006). The vertical alignment theory (Kurz et al., 2012) posits a clear, direct, and linear relationship between the concepts communicated to learners at various levels of the learning process. This theory underscores the importance of coherence, continuity, and consistency in acquiring knowledge and skills across learning levels and domains.

In this study, the vertical alignment theory highlighted the need for consistency and coherence in the knowledge and skills taught in senior high school about the expectations in college accounting courses by ensuring that what students learned in senior high school directly supported and led to the complexities and expectations of college-level accounting. When there was a significant gap between the competencies developed in senior high school and those

required in college, students might need help with foundational concepts, hindering their ability to progress in more advanced topics. They disrupt the learning progression of the students.

Objectives

This study aimed to determine the level of influence of the SHS strand on the academic performance in college. More specifically, it aimed to determine: 1) the level of influence of SHS strand on the academic performance in college in foundational knowledge, skill acquisition and self-efficacy; 2) the level of academic performance when grouped according to the age, SHS strand, SHS of origin, SHS location, and family income; 3) the difference in the level of influence of senior high school strand on the academic performance in college in the three areas when grouped and compared according to the abovementioned variables; 4) the difference in the level of academic performance in college when grouped and compared according to the abovementioned variables; 5) if there is a significant relationship between the level of influence of SHS strand and level of academic performance; and 6) the marketing strategies that could be developed to promote Accountancy program to senior high school graduates.

Methodology:

This section presents the discussion of the research methodology used, the subjects and respondents of the study, the research instruments used, the validity and reliability of the instruments, the procedure for data gathering, and the statistical tools and procedure for data analysis.

Research Design

This paper used the descriptive- correlational research design to determine the level of influence of senior high school strand on the academic performance in college. Descriptive research design is a scientific method used for observing and describing the behavior of a subject without influencing it in any way (Siedlecki, 2020).

Respondents

One hundred twenty-eight (128) Bachelor of Science in Accountancy students were selected as respondents for the Second Semester of the Academic Year 2022-2023 from a total population of 191 at a private university in Central Philippines. This university is accredited by the Philippine Association of Colleges and Universities (PACUCOA) for various programs, including Business Administration, Criminology, Information Technology, Hospitality Management, Tourism, and Education.

Sampling

This paper used the stratified random sampling to determine the respondents using the Cochran formula ($n = 128$).

Data Collection

The study used a 30 -item self-made data-gathering instrument that has passed rigorous tests for validity with a mean rating of 4.96 and reliability with a computed alpha of 0.960, both interpreted as excellent. It contains two parts: Part I deals with the profile of the respondents, such as age, senior high school strand, senior high school graduated from, senior high school location, and family income. Part II contains the line items that determined the level of influence of senior high school strand to academic performance of the respondents focusing on foundational knowledge, skill acquisition and self- efficacy.

To assess the respondents' level of influence, each area was given five numerical ratings, 5 being the highest and 1 being the lowest. The respondents were asked to rate the level on a scale of 1 to 5, 5 as "Highly Influential," 4 as "Very Influential," 3 as "Influential," 2 as "Somewhat Influential," and 1 as "Rarely Influential."

Data Analysis/ Statistical Treatment

This study used various analytical approaches consistent with the study's research objectives. Objectives 1-2 used a descriptive analytical scheme and mean as statistical tool to determine the level of influence of SHS strand on the academic performance and the level of academic performance. Objective 3-4 used a comparative analytical scheme and Mann-Whitney U test to determine if there was a significant difference in the level of influence of SHS strand and level of academic performance. Objective 5 used the relational analytical scheme and Spearman's rho to determine if there was a relationship between the level of influence of SHS strand and academic performance in college.

Ethical Considerations

All participants provided informed consent, indicating their understanding of the study's scope and the precautions taken to safeguard their anonymity and confidentiality and mitigate potential risks. Their identities were protected, and any personally identifying information was excluded from the study to ensure anonymity and confidentiality. Maintaining anonymity and confidentiality is vital to protect the privacy of individuals who agree to participate in research. The study considered the potential risks to participants, researchers, the broader community, and the institution involved. These risks may include emotional distress, embarrassment, and anxiety, which can be challenging to predict or mitigate, as well as physical harm, loss of resources, emotional damage, and damage to one's reputation.

Results and Discussion:

This section deals with the presentation, analysis, and interpretation of data gathered to carry out the objectives of this study. Appropriate procedures were followed to give exact data and substantiate solutions to each problem. The data collected from the respondents' responses to the instrument were tallied, tabulated, and subjected to statistical analysis and interpretation following the objectives of the investigation.

Table 1

Level of Influence of SHS Strand on the Academic Performance in Foundational knowledge

Area	Mean	Interpretation
A. Foundational Knowledge		
<i>As a student, my Senior High School strand influenced my ...</i>		
1. understanding of basic concepts, principles, and processes of business organization and management functions.	3.61	High Level
2. appreciation of accounting as a language of business.	3.76	High Level
3. understanding of basic accounting concepts and principles to analyze business transactions.	3.54	Moderate Level
4. understanding of the accounting cycle, including journalizing transactions, posting to the ledger, preparing a trial balance, and adjusting entries.	3.47	Moderate Level
5. preparation and analysis of financial statements using horizontal and vertical analyses and financial ratios.	3.38	Moderate Level
6. familiarization with primary business forms and documents like invoices, receipts, and payment orders.	3.44	Moderate Level
7. understanding of the basic concepts of mathematics as applied in business.	3.76	High Level
8. understanding of principles, tools, and techniques of the financial operation involved in managing business enterprises, including money, finance, the Philippine financial system, investments, and personal finance.	3.40	Moderate Level
9. understanding of the principles and practices in marketing goods and services.	3.51	Moderate Level
10. integration of all the key concepts and processes of accounting, business, and management as applied in real-life activities following the business cycle.	3.44	Moderate Level
Overall Mean	3.53	Moderate Level

Table 1 shows the data on the level of influence of the senior high school strands on academic performance in foundational knowledge. The overall mean is 3.53, interpreted as a Moderate Level, implying that the influence of the senior high school strands on academic performance is vital in foundational knowledge.

The highest mean score in this area is 3.76, interpreted as high, in Item No. 2 and 7, which states, "appreciation of accounting as a language of business" and "understanding of the basic concepts of mathematics as applied in business." The lowest mean score in this area is 3.38, interpreted as a moderate level, in Item No. 5, which states, "preparation and analysis of financial statements using horizontal and vertical analyses and financial ratios." This implies that respondents feel that the senior high school strand needs to adequately prepare them to prepare and analyze financial statements, which is crucial for business students. This may result in difficulties learning the subjects that need this basic knowledge.

The result of the study is consistent with Magnaye (2020) study, which states that high school performance is a good predictor of college-ready students, and that the role of high school is vital to their academic success. Hence, strategies should be utilized in senior high school to prepare them for college adequately.

Table 2

Level of Influence of SHS Strand on the Academic Performance in Skill Acquisition

Area

	Mean	Interpretation
B. Skill Acquisition		
<i>As a student, my Senior High School strand influenced my ...</i>		
1. ability to identify proper decision-making tools to solve problems critically, analytically, and creatively and drive results.	3.88	High Level
2. ability to analyze, synthesize, and evaluate information and ideas from multiple perspectives.	3.80	High Level
3. ability to differentiate between objective information and subjective points of view, which is necessary for exercising sound judgment.	3.71	High Level
4. ability to express myself clearly and communicate effectively in oral and written forms.	3.97	High Level
5. ability to gather evidence and construct a coherent argument appropriate to the audience to overcome bias.	3.84	High Level
6. ability to apply information and communication technology (ICT) skills essential in a contemporary technological society.	3.81	High Level
7. ability to complete hands-on computer exercises and be exposed to emerging technologies or industry trends.	3.83	High Level
8. ability to navigate tools and techniques to do one's work efficiently.	3.88	High Level
9. ability to organize and lead groups to plan and implement activities.	3.95	High Level
10. ability to work effectively, and my interaction with diverse groups of people.	4.08	High Level
Overall Mean	3.87	High Level

Table 2 shows the data on the level of influence of the senior high school strands on academic performance in skill acquisition. The overall mean is 3.87, interpreted as a High Level, implying that the influence of the senior high school strands on academic performance is vital in skill acquisition.

The highest mean score in this area is 4.08, interpreted as high, in Item No. 10, which states, "ability to work effectively, and my interaction with diverse groups of people." The lowest mean score in this area is 3.71, interpreted as high level, in Item No. 3, which states, "ability to differentiate between objective information and subjective points of view, which is necessary to exercise sound judgment." Although still indicating a high level of influence, the comparatively lower mean score implies that Senior High School education did not wholly address critical thinking and discernment between objective and subjective information, as this could challenge the student's analytical skills, which are essential to the course.

The result of the study is consistent with Ramos (2018) study, which found a significant relationship between critical thinking skills and the academic performance of senior high school students. Hence, infusing and developing the student's critical thinking skills is necessary as they move from one level to another.

Table 3
Level of Influence of SHS Strand on the Academic Performance in Self-efficacy

Area	Mean	Interpretation
C. Self-efficacy		
<i>As a student, my Senior High School strand influenced my ...</i>		
1. preparedness for the academic demands and challenges at the tertiary level.	3.89	High Level
2. study habits and planning techniques to learn independently.	3.99	High Level
3. navigation and effective utilization of resources, such as libraries, academic support services, and faculty consultations.	3.86	High Level
4. ability to set realistic academic goals for myself.	4.16	High Level
5. ability to adapt to change in the constantly evolving business setting.	3.95	High Level
6. ability to continue learning and growing academically throughout college.	4.23	High Level
7. commitment to good citizenship and social responsibility.	4.28	High Level
8. exercise of high personal moral and ethical standards.	4.36	High Level
9. service orientation, particularly to the community's needs.	4.16	High Level
10. ability to generate new knowledge and contribute ideas to the body of knowledge.	4.27	High Level
Overall Mean	4.11	High Level

Table 3 shows the data on the level of influence of the senior high school strands on academic performance in terms of self-efficacy. The overall mean is 4.11, which is interpreted as a High Level, implying that the influence of the senior high school strand on academic performance is high in self-efficacy.

The highest mean score in this area is 4.36, interpreted as a high level, in Item No. 8, which states, "exercise of high personal moral and ethical standards." The lowest mean score in this area is 3.86, interpreted as high level, in Item

No. 3, which states, "navigation and effective utilization of resources, such as libraries, academic support services, and faculty consultations." This implies that students need help navigating and utilizing academic resources effectively. Teaching students with practical skills for independent learning and accessing support services are crucial for success in higher education.

The result of the study is consistent with the study of Bannigan et al. (2022), which states that one of the most significant factors affecting academic performance is academic pressure due to being ill-prepared for the independent learning skills required at university as they lack appropriate knowledge around how to find or access supports. Hence, strategies to promote available support services more consistently in senior high school are beneficial to preparing students for college.

Table 4

Level of Academic Performance According to the Aforementioned Variables

Variables	Categories	Mean	Interpretation
Age	Younger	1.4576	Very Good
	Older	1.4036	Very Good
SHS Strand	ABM	1.4011	Very Good
	Non-ABM	1.4778	Very Good
SHS of origin	Public	1.4725	Very Good
	Private	1.3935	Very Good
SHS Location	Within The City	1.4432	Very Good
	Outside The City	1.4044	Very Good
Family income	Lower	1.4339	Very Good
	Higher	1.4153	Very Good

Table 4 reveals that across the abovementioned variables, the level of academic performance is consistently interpreted as "Very Good." This assessment holds regardless of the variables considered, including age, SHS strand, SHS of origin, SHS location, and average monthly family income. Specifically, for age, both younger and older individuals exhibited very good academic performance, with mean scores of 1.4576 and 1.4036, respectively. Similarly, students from both ABM and non-ABM strands, those graduating from public and private SHS institutions, and those located within and outside the city demonstrate very good academic performance. Moreover, regardless of the family income level, students consistently perform well academically.

The study's findings align with those of Tamayo (2021), who investigated the factors affecting the academic performance of K-12 graduates in Mathematics. The results indicated that respondents performed well in mathematics with no significant differences in performance based on age, gender, parental education, or income. Overall, these findings indicate a commendable level of academic achievement across diverse demographic and socio-economic factors, suggesting the presence of a conducive learning environment that promotes high academic standards regardless of individual characteristics or background.

Table 5

Difference in the Level of Influence of SHS Strand on the Academic Performance in College in Foundational Knowledge when Grouped according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	58	53.53	1393.500	0.002		Significant
	Older	70	73.59				
SHS Strand	ABM	83	79.84	594.000	0.000		Significant
	Non-ABM	45	36.20				
SHS of origin	Public	56	61.13	1827.000	0.363	0.05	Not Significant
	Private	72	67.13				
SHS Location	Within the City	78	69.27	1578.000	0.069		Not Significant
	Outside the City	50	57.06				
Family income	Lower	88	68.38	1419.000	0.079		Not Significant
	Higher	40	55.98				

Table 5 presents the different comparative analyses of the level of influence of the senior high school strand on the academic performance in college in foundational knowledge when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income, using the Mann-Whitney U Test.

The table shows that the computed mean age ranks are 53.53 for younger students and 73.59 for older students, with a p-value of 0.002, interpreted as significant. Regarding the SHS strand, the computed mean rank of the ABM group is 79.84, while for the Non-ABM group, the mean rank is 36.20, with a p-value of 0.000, which is interpreted as significant. Regarding the SHS graduates, the computed mean rank of students from public schools is 61.13, while those from private schools are 76.06, with a p-value of 0.363, which is interpreted as insignificant. Regarding the SHS Location, the computed mean rank of students from schools within the city is 69.27, while those from outside are 57.06, with a p-value of 0.069, interpreted as insignificant. In terms of family income, the computed mean rank of students with lower family income is 68.38, while those with higher family income is 55.98, with a p-value of 0.079, interpreted as insignificant.

Hence, when the students are grouped according to SHS graduation, SHS location, and family income, the p-values are higher than 0.05, interpreted as insignificant. Therefore, the null hypothesis, "There is no significant difference in the level of influence of senior high school strand on the academic performance in college in foundational knowledge when grouped and compared according to SHS of origin, SHS location, and family income," is accepted. This implies that SHS graduates from SHS locations and the family income do not affect the level of influence of senior high school students on their academic performance in college regarding foundational knowledge.

However, when the respondents are grouped according to age and SHS strand, the p-value is lower than 0.05, interpreted as significant. Therefore, the null hypothesis, which states, "There is no significant difference in the level of influence of senior high school strand on the academic performance in college in foundational knowledge when grouped and compared according to age and SHS strand," is rejected thus accepting the alternative hypothesis. This implies that age and SHS strands significantly influence the level of influence of senior high school strands on academic performance in college regarding foundational knowledge.

The result of the study confirms the findings of Manugas et al. (2022) that the Senior High School Strand significantly impacts student's academic performance. His analysis revealed a positive correlation between the SHS Learning strand and respondents' grade point average (GPA) from different strands. This means the Senior High School Learning Strand is a profound preparation for tertiary education. Similarly, the results align with Alipio's (2020) research, which demonstrated that the knowledge students acquire from their senior high school strand is crucial to their transition process and academic achievement. Furthermore, Abubakar et al. (2012) mentioned in their study on age and gender as determinants of educational achievements in college mathematics that age was the better contributor to academic achievement.

Table 6

Difference in the Level of Influence of SHS Strand on the Academic Performance in College in Skills Acquisition when Grouped according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	58	59.36	1732.000	0.153	0.05	Not Significant
	Older	70	68.76				
SHS Strand	ABM	83	65.52	1783.000	0.672		Not Significant
	Non-ABM	45	62.62				
SHS of origin	Public	56	57.72	1636.500	0.068		Not Significant
	Private	72	69.77				
SHS Location	Within The City	78	66.47	1796.000	0.451		Not Significant
	Outside The City	50	61.42				
	Lower	88	64.75				
Family income	Higher	40	63.95	1738.000	0.910		Not Significant

Table 6 presents the different comparative analyses of the level of influence of the senior high school strand on the academic performance in college in skill acquisition when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income, using the Mann-Whitney U Test.

As shown in the table, the computed mean age ranks are 59.36 for younger students and 68.76 for older students, with a p-value of 0.153, interpreted as insignificant. Regarding the SHS strand, the computed mean rank of the ABM group is 65.52, while for the Non-ABM group, the mean rank is 62.62, with a p-value of 0.672, which is interpreted

as insignificant. Regarding the SHS graduates, the computed mean rank of students from public schools is 57.72, while those from private schools are 69.77, with a p-value of 0.068, which is interpreted as insignificant. Regarding the SHS Location, the computed mean rank of students from schools within the city is 66.47, while those from outside are 61.42, with a p-value of 0.451, which is interpreted as insignificant. In terms of family income, the computed mean rank of students with lower family income is 64.75, while those with higher family income is 63.95, with a p-value of 0.910, interpreted as insignificant.

Hence, when the students are grouped according to age, SHS strand, SHS of origin, SHS location, and family income, the p-values are higher than 0.05, interpreted as insignificant. Therefore, the null hypothesis states, "There is no significant difference in the level of influence of senior high school strand on the academic performance in college in skill acquisition when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income" is accepted. It implies that age, SHS strand, SHS of origin, SHS location, and family income do not affect the level of influence of senior high school strand on the academic performance in college regarding skill acquisition.

The result of the study confirms the findings of Varona (2020), wherein it explored the influence of 21st-century skills on the academic performance of senior high school students and found that there is no significant correlation exists between academic performance and 21st-century skills (critical thinking, collaboration, creativity, communication). Among the four skills essential for the 21st century, only communication notably correlated with academic achievement. The remaining three skills did not show any significant association.

Table 7

Difference in the Level of Influence of SHS Strand on the Academic Performance in College in Self-Efficacy when Grouped according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	58	59.23	1724.500	0.143		Not Significant
	Older	70	68.86				
SHS Strand	ABM	83	65.37	1795.000	0.717		Not Significant
	Non-ABM	45	62.89				
	Public	56	63.68				
SHS of origin	Private	72	65.14	1970.000	0.825		Not Significant
	Within City	78	65.73				
SHS Location	Outside City	50	62.58	1854.000	0.638	0.05	Not Significant
	Lower	88	64.81				
	Higher	40	63.83				
Family income				1733.000	0.889		Not Significant

Table 7 presents the different comparative analyses of the level of influence of the senior high school strand on the academic performance in college in self-efficacy when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income, using the Mann-Whitney U Test.

The table shows that the computed mean ranks in terms of age are 59.23 for younger students and 68.86 for older students, with a p-value of 0.143, which is interpreted as insignificant. Regarding the SHS strand, the computed mean rank of the ABM group is 65.37, while for the Non- ABM group, the mean rank is 62.89, with a p-value of 0.717, which is interpreted as insignificant. Regarding the SHS graduates, the computed mean rank of students from private and public schools is 63.68, while those from private schools are 65.14, with a p-value of 0.825, which is interpreted as insignificant. Regarding the SHS Location, the computed mean rank of students within the city is 65.73, while those from outside are 62.58, with a p-value of 0.638, which is interpreted as insignificant. In terms of family income, the computed mean rank of students with lower family income is 64.81, while those with higher family income is 63.83, with a p-value of 0.889, which is interpreted as insignificant.

Hence, when the students are grouped according to age, SHS strand, SHS of origin, SHS location, and family income, the p-values are higher than 0.05, interpreted as insignificant. Therefore, the null hypothesis states, "There is no significant difference in the level of influence of senior high school strand on the academic performance in college in self-efficacy when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income" is accepted. It implies that age, SHS strand, SHS of origin, SHS location, and family income do not affect the level of influence of senior high school strand on the academic performance in college regarding self-efficacy.

The result of the study confirms Tus (2019) findings that students' personality traits do not significantly affect their academic achievement. The study was conducted to determine the impact of personality traits on the educational achievement of senior high school students, and no significant relationship was found. This indicates that the students were still developing, as evidenced by the impact of their personality traits on their academic performance.

Table 8

Difference in Level of Academic Performance in College when Grouped according to the Aforementioned Variables

Variable	Category	N	Mean Rank	Mann Whitney U	p-value	Sig. level	Interpretation
Age	Younger	58	73.18	1526.500	0.016		Significant
	Older	70	57.31				
SHS Strand	ABM	83	59.05	1415.500	0.024		Significant
	Non-ABM	45	74.54				
SHS of origin	Public	56	71.37	1631.500	0.064		Not Significant
	Private	72	59.16				
SHS Location	Within The City	78	67.16	1742.500	0.310	0.05	Not Significant
	Outside The City	50	60.35				
	Lower	88	65.34				
Family income	Higher	40	62.66	1686.500	0.705		Not Significant

Table 8 presents the different comparative analyses in the college academic performance level when grouped and compared according to age, SHS strand, SHS of origin, SHS location, and family income, using the Mann-Whitney U Test.

The table shows that the computed mean age ranks are 73.18 for younger students and 57.31 for older students, with a p-value of 0.016, interpreted as significant. Regarding the SHS strand, the computed mean rank of the ABM group is 59.05, while for the Non-ABM group, the mean rank is 74.54, with a p-value of 0.024, which is interpreted as significant. Regarding the SHS graduates, the computed mean rank of students from public schools is 71.37, while those from private schools are 59.16, with a p-value of 0.064, which is interpreted as insignificant. Regarding the SHS Location, the computed mean rank of students within the city is 67.16, while those from outside are 60.35, with a p-value of 0.064, interpreted as insignificant. In terms of family income, the computed mean rank of students with lower family income is 65.34, while those with higher family income is 62.66, with a p-value of 0.705, interpreted as insignificant.

Hence, when the students are grouped according to SHS graduation, SHS location, and family income, the p-values are higher than 0.05, interpreted as insignificant. Therefore, the null hypothesis, which states no significant difference in the level of academic performance in college when grouped and compared according to SHS of origin, SHS location, and family income," is accepted. This implies that SHS graduates from the SHS location and the average family's monthly income do not affect their academic performance in college.

However, when the respondents are grouped according to age and SHS strand, the p-value is lower than 0.05, interpreted as significant. Therefore, the null hypothesis, which states, "There is no significant difference in the level of academic performance in college when grouped and compared according to age and SHS strand," is rejected, thus accepting the alternative hypothesis. This implies that age and SHS strands significantly affect academic performance in college.

The study showed that the younger group has a higher mean rank than the older group, implying that the younger group generally performs better academically than the older group. This result confirms the findings of Pellizzari et al. (2011) in their research on age-related differences in academic performance at university. The study shows that younger students might perform better at the university level due to early learning advantages and the natural cognitive development curve, with younger students potentially dedicating more time to their studies. Furthermore, the result of the present study showed that ABM students have a higher mean rank than ABM students. This implies that non-ABM students generally perform better academically than ABM students. The findings of this study align with those of Baldwin and Howe (1982) in their work "Secondary-Level Study of Accounting and Subsequent Performance in the First College Course." This research evaluated the effects of high school accounting education on two main aspects: performance in the initial college accounting course and college dropout rates. While students with high school accounting backgrounds initially scored higher on exams, this advantage lessened over time. The study concluded that students who studied accounting in high school did not perform better than the group who did

not study accounting in high school. Similarly, the influence of high school accounting education on college dropout rates was found to be negligible.

Table 9

Relationship between the Level of Influence of SHS Strand and Academic Performance

Variable	rho	p-value	Sig. level	Interpretation
Level of Influence	1.000	0.566	0.05	Not Significant
Level of Academic Performance				

Table 9 shows the relational analysis between the SHS strand's influence level and academic performance in college.

The influence of the SHS strand on academic performance has an R-value of 1.000, and the p-value was 0.566; it is higher than the 0.05 significance level, interpreted as "not significant." Thus, the hypothesis that stated that "there is no significant relationship in the level of influence of SHS strand and academic performance in college" is accepted. It implies that the Senior High School (SHS) strand a student chooses does not significantly influence their academic performance in college. This suggests that regardless of the specific strand a student pursues during their SHS years, their performance in higher education is not directly affected by this choice. It highlights the possibility that college success may be more closely tied to other factors such as individual student capabilities, teaching methods, learning environments, and personal circumstances rather than the SHS strand pursued.

The result of the study confirms the findings of Bartolome (2023) that, in general, there is no significant difference in students' academic performance when grouped according to profile (sex, type of senior high school, senior high school track). Students' senior high school background does not significantly affect their academic performance in business and financial management education.

Conclusion:

The study indicates several key findings regarding the influence of senior high school (SHS) graduates for college education. Firstly, respondents feel inadequately prepared in foundational knowledge areas, particularly in financial statement analysis, which may pose challenges in related college courses. Secondly, there is a perceived need for improvement in teaching critical thinking skills and discernment of objective versus subjective information during SHS education, crucial for analytical development. Thirdly, despite generally good academic performance across various demographics, age, and SHS strand significantly influence performance in foundational knowledge, with younger students and non-ABM (Accountancy, Business, and Management) graduates performing better. However, SHS strand choice does not directly impact overall academic performance. It highlights the possibility that college success may be more closely tied to other factors such as individual student capabilities, teaching methods, learning environments, and personal circumstances rather than the particular SHS strand pursued.

In response to the findings, addressing foundational knowledge gaps requires educational institutions to introduce bridging programs that provide a solid accounting foundation. Skill acquisition can be enhanced through competitions that promote critical thinking, marketed through local schools and online platforms. Improving self-efficacy involves creating video presentations that showcase available academic resources, offering a glimpse into the immersive educational environment the university provides to increase awareness and generate interest among prospective students. To encourage early applications, collaborations with senior high schools are essential, focusing on testimonials from successful graduates. Lastly, hosting information sessions can promote the program's inclusivity and career opportunities, ensuring that success in accounting is attainable for all students, regardless of their background.

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