

Impact of Outcome-Based Education Instruction to Accountancy Students in an Asian University

IMELDA L. AN

College of Education, Arts and Sciences, Lyceum of the Philippines University,
Capitol Site, Batangas City. PHILIPPINES
iglan_lybat@yahoo.com

Date Received: July 10, 2014; Date Revised: October 21, 2014

Abstract - *This study intended to determine the demographic profile of the selected accountancy students of LPU – Batangas in terms of age and gender and to assess the impact of the use of OBE Instruction to the respondents in terms of the students' behavior during instruction and performance after instruction. The purpose of this study is to describe the impact of the new education curriculum as it exists; consequently, the researcher used the descriptive design.*

From the findings generated, the OBE Instruction can be accepted and learned for new educational system regardless of age and gender. It caters to any Accountancy student who is willing to adapt to the new curriculum. The OBE Instruction received its great extent of impact in terms of the respondents' behaviour during the instruction and their performance after the instruction. This entails that it is probable and beneficial to continue with the use of OBE. This also indicates that the students tend to be more productive after instruction.

Keywords – Outcomes-based education, Accountancy students, behaviour, instruction

I. INTRODUCTION

Education is a lifelong process. As is normally understood, it is not only what is taught to the students in schools, colleges and universities, a method of reading books, and memorizing concepts – it is how people are encompassing all the learning experiences they may have during their lives. It is also a never ending development which can give them a new meaning and direction. Education aims to provide learning and knowledge to enhance the skills and abilities of every student, to bring competence, and guide them with positive attitude and values (Borsoto et al., 2014). Javier (2012) stated that as an educational

institution it has to deliver the products and services necessary to achieve the outcomes it intends to produce.

The oldest universities, colleges, vocational schools and the first modern public education system were created during the colonial periods and Filipinos were among the most educated people in all of Asia. However, in the country today, the state of the educational system is a great cause for worry. For every 10 children who start their primary education, only six go on to continue with their secondary education, and four will manage to enter college (Qriusl, 2011). This is the reason why the government keeps on aspiring to help every individual, especially the poor to acquire the essential educational foundation for their development into productive and versatile citizens. The government also responds effectively to the changing needs and conditions of the present through system of educational planning and evaluation. Outcomes-Based Education provides another way in similar perspective of assessing the performance of the university students (Camello, 2014).

The shift toward OBE Instruction is analogous to the total quality movement in business and manufacturing. It reflects a belief that the best way for individuals and organizations to get to where they are going is first to determine where they are and where they want to be then plan backwards to determine the best way to get from here to there.

Outcome-Based Education Instruction focuses on the measurement of student's performance through their outcomes. It contrasts with traditional education, which primarily focuses on the resources that are available to the student, which are called inputs. While OBE implementations often incorporate a host of many progressive pedagogical models and ideas, it does not specify or require any particular style of teaching or learning. Instead, it requires that students demonstrate that they have learned the required skills and content.

However in practice, OBE generally promotes curricula and assessment based on constructivist methods and discourages traditional education approaches based on direct instruction of facts and standard methods (Spady, 1993).

Outcome-based methods have been adopted for large numbers of students in several countries. In the United States, the Texas Assessment of Academic Skills started in 1991. OBE was also used on a large scale in Hong Kong. On a smaller scale, some OBE practices, such as not passing a student who does not know the required material, have been used by individual teachers around the world for centuries.

Spady (1993) stated that in an OBE system, academic and factual subject matter is replaced by vague and subjective learning outcomes. The traditional subject-based curriculum disappears from OBE. New OBE report cards substitute check marks for grades, focusing on general skills, attitudes, and behaviors instead of individual subjects.

OBE Curriculum at the start of its implementation elicited a number of criticisms. However, there are still educational institutions which adopted the new curriculum believing that it is for the student's benefit. The curriculum should be designed to prepare the graduates and demonstrate the core competencies expected of them in the workplace (Valdez, 2010).

Student evaluation and assessment has become an integral process of any educational institution towards an improved and quality learning experience. Student views about their experience at any educational system, its programs, the component units of the program, and the entire learning environment are essential aspects for quality enhancement (Bay & Subido, 2014).

The industry-partners have very high regards in the competence of the graduates in terms of the relevance of their knowledge and skills in research and work discipline, communication skills, computer skills while entrepreneurial skills obtained the least (Laguador & Ramos, 2014). The Internship Office may consider the students' evaluation of the companies in selecting and sustaining memorandum of agreement among industry partners that could really provide extensive and related training and experience (Chavez, 2014).

The graduates are the ultimate products of higher education institutions. They move in every part of the world to showcase their skills and competencies and be involved in the development of every nation (Dotong, 2014).

It is very important that the management will always make sure that these facilities and services are

always available, adequate and in good running condition to better facilitate learning between the teachers and the students thereby the goal of attaining quality education for the graduates is always achieved (Valdez, 2012b).

In Lyceum of the Philippines University – Batangas (LPU-B), OBE Instruction is being run through. But critics sometimes oppose OBE because of the burden it imposes on instructors and educational institutions – a burden that they regard as unjustified by any evidence showing that OBE actually improves learning outcomes. The burden is spread across the entire educational institution, in the form of a new layer of assessment placed atop the old familiar one, a new bureaucracy responsible for the institution-wide collection and presentation of data, and the altering and curtailing of classroom instruction to make room for more intrusive testing. In view of the small number of evidence showing that OBE actually works, many regard this extra burden as an unjustified drain on academic resources (Castleberry, 2006). Faculty members with high level of knowledge and understanding on the implementation of OBE have also higher possibility to contribute in the realization of the objectives of OBE through practice (Laguador & Dotong, 2014). Teachers are highly concerned with the time element in the implementation of the OBE considering the quantity and quality of students to align the intended learning outcomes and learning activities which require time, effort and resources (Guico & Dolor, 2013).

For this cause, the researcher as a language, literature and research faculty anticipate to determine the impact of OBE instruction to the students. This will help the instructors to test the effectiveness of their way of teaching and the institution to evaluate the worth of shifting from the traditional method to the OBE instruction based on the accumulated results.

II. OBJECTIVES OF THE STUDY

This paper aimed to assess the impact of the use of OBE Instruction to the respondents in terms of behavior of the students during instruction; the performance after instruction; and to know the implications that the study in terms of changing the curriculum planning.

III. METHODS

The purpose of this study is to describe the impact of the new education curriculum as it exists; consequently, the researchers use the descriptive design.

Wikipedia defines descriptive research as the one describing data and characteristics about the population or phenomenon being studied. The researcher employed 20 sophomores Bachelor of Science in Accountancy students of LPU – Batangas who are enrolled in her English 2 (Writing in the Discipline) during 2nd AY 2011 – 2012.

The researcher constructed a self-prepared questionnaire. It consists of three parts related to the particular title. The first part asks the respondent's demographic profile in terms of age and gender. This provided questions which are answerable by shading the circle that corresponds to the answers. The second part assesses the impact of the use of OBE instruction to the respondents in different areas. The third part of the questionnaire questions the implications that the study shows in curriculum planning. Both the second and third parts used a Likert Scale where 5 is the highest as very great extent, 4 as great extent, 3 as moderately extent, 2 as limited extent, and 1 as the least extent. Before the distribution, the researcher submitted the constructed questionnaire for validation. The data-gathering took place in one week. The researcher personally administered the data gathering.

In order to analyze the gathered data, the following statistical tools were applied; weighted mean to establish the impacts of the use of OBE instruction to the respondents.

III. RESULTS AND DISCUSSIONS

Table 1. Impact of OBE Instruction to the Respondents

Behavior during Instruction	WM	VI
1. I listen attentively to the instructor.	3.55	GE
2. I become cooperative in discussions.	3.65	GE
3. I can accomplish exercises fast and accurate.	3.4	ME
4. I establish good rapport with others.	3.6	GE
5. I become satisfied.	3.4	ME
6. I begin to think critically.	3.45	ME
Composite Mean	3.51	GE

ME- Moderate Extent; GE – Great Extent

It can be inferred from Table 1 that the respondents vary their extent of reaction regarding LPU's application of Outcome-Based Education Instruction. This shows their behavior during the instruction.

There is a great extent with regards to the impact of OBE Instruction as they become cooperative in the

class discussions. This means that the instruction has successfully caught the interest and attention of the respondents. They also expressed their great extent by establishing good rapport with others and by listening attentively to the instructor. These are positive indications of the acceptability of OBE Instruction.

However, only to a moderate extent when they begin to think critically; they can accomplish exercises fast and accurate and they become satisfied, with 3.45, 3.40 and 3.40 weighted means respectively. This is because of giving a lot of extra activities to the students which consume their time (like role playing and writing reflective essays), with the belief that the focus should be on the outcomes. In that way, students have less time to pay attention to the major activities which make them unsatisfied.

Composite weighted mean is 3.51 is equivalent to full extent which is an overwhelming indication for LPU's Administration and to all its proponents that it is possible and beneficial to continue with the use of OBE Instruction. Students must realize the importance and objectives of having knowledge, skills and attitude which are significant in their future employment (Laguador, 2013).

Table 2. Impact of OBE Instruction to the Respondents

Performance After Instruction	WM	VI
1. I receive good grades.	3.4	ME
2. I can speak my ideas.	3.55	GE
3. I can apply what I've learned.	3.85	GE
4. I can put my ideas into writing.	3.55	GE
5. I can make better outcomes.	3.7	GE
Composite Mean	3.61	GE

ME- Moderate Extent; GE – Great Extent

OBE aims to have good impact to the students even after the instruction. Performance after the instruction showed 3.40 equivalent to moderate extent with regards to their grades. This is because of having much attention to the extra activities, therefore giving up the grade that they can possibly get if they focus on the major ones. However, the respondents said that applying what they have learned, making better outcomes, speaking their ideas, and putting their ideas into writing showed great extent with 3.85, 3.70, 3.55, and 3.55 respectively. It seems that students' attitude and perspective have changed towards their outcomes.

Composite weighted mean is 3.61 equivalent to full extent which indicates that after the instruction using the OBE, students tend to be productive individuals.

Table 3. Implications that the study shows in terms of Curriculum Planning (N=20)

Implications	WM	VI
1. Lessons become more interesting to me.	3.7	GE
2. I can easily absorb what is being discussed.	3.1	ME
3. My competence in communication skill improved.	3.55	GE
4. I have acquired a lot of fun while learning.	3.5	GE
5. I have developed my leadership skills.	3.2	ME
Composite Mean	3.41	ME

ME- Moderate Extent; GE – Great Extent

The table shows the implication of the study in terms of curriculum planning. The highest with a total value of 74 and weighted mean of 3.70 has signified full extent with regards to becoming interested in the lessons. This means that student's interest in the learning process is fully enhanced through the application of OBE Instruction. They also expressed their great extent to the improvement of their communication skills and acquiring a lot of fun while learning with 3.55 and 3.50 weighted means. This shows that OBE instruction is quite enjoying and helpful in gaining confidence because students were able to express themselves. However, they showed only to moderate extent to the development of their leadership skills and on how they can easily absorb what is being discussed with 3.20 and 3.10 weighted means respectively. Probably it is because students cannot easily adjust to the new scheme.

As a result, the composite weighted mean, 3.41 equivalent to moderate extent which indicates that the university could not possibly measure the students' performance accurately because not all of them have the same views and perspectives towards OBE Instruction. It will be quite hard for LPU to attain a hundred percent approval from everyone. But it does not mean that they should succumb on it. Students are still on the transition period knowing that OBE Instruction is a newly implemented educational scheme. In due time, they will learn to adapt to it.

If students are to learn desired outcomes in a reasonably effective manner, then the teacher's fundamental task is to get students engage in learning activities that are likely to result in their achieving specific outcomes (Caguimbal, 2013).

IV. CONCLUSIONS AND RECOMMENDATIONS

Majority of the respondents are in the age bracket of 16 years old to 18 years old and females. Thus, regardless of age and gender, the OBE Instruction can be accepted and learned for new educational system. It caters to any Accountancy student who is willing to adapt to the new curriculum. The OBE Instruction received its full extent of impact in terms of the respondents' behaviour during the instruction and their performance after the instruction. This entails that it is probable and beneficial to continue with the use of OBE. This also indicates that the students tend to be more productive after instruction. The OBE Instruction received moderate extent with regards to the implications that the study shows in terms of curriculum planning. Therefore, the university still needs to monitor students in coping up with the newly implemented educational system.

It is recommended that the college may continuously prescribe the OBE as a method of teaching. To further improve the ability to absorb what is being discussed by the instructor, more activities are suggested. The instructors should also make the students aware of this educational strategy so that they will be able to know when and where to make adjustments. Another research may be conducted to evaluate how OBE affects the instructor's teaching process.

REFERENCES

- Bay Jr. B. E., Subido, H. (2014). DREEM is Real: Dental Students Learning Environment in an Asian University, *International Journal of Academic Research in Business and Social Sciences*, 4(7). 620-635
- Bloom, B. (1970). *All Our Children Learning*. Retrieved September 3, 2011. Available: <http://www.ourcivilisation.com/dumb/dumb3.htm>
- Borsoto, L. D., Lescano, J. D., Maquimot, N. I., Santorce, M. J. N., Simbulan, A. F., & Pagcaliwagan, A. M. (2014). Status Of Implementation And Usefulness Of Outcomes-Based Education In The Engineering Department Of An Asian University, *International Journal of Multidisciplinary Academic Research*, 2(4), 14-25.
- Bushnell, D. (1963). *The Role of the Computer in Future Instructional Systems*. AV Communication Review, Retrieved September 3, 2011. Available: <http://www.ourcivilisation.com/dumb/dumb3.htm>
- Caguimbal, D. A., Delacion, D. C., Medina, A. O., Mendoza, M. S., Mendoza, R. J. M., Sanchez, M. M.

- (2013). Level of Awareness of the Maritime Students on the Outcomes-Based Education, *Educational Research International*, 2(1), 7-12
- Camello, N. C. (2014). Factors Affecting the Engineering Students' Performance in the OBE Assessment Examination in Mathematics, *International Journal of Academic Research in Progressive Education and Development*, 3(2), 87-103
- Castleberry, Thomas (2006). Student Learning Outcomes Assessment within the Texas State University MPA Program, *Applied Research Project*. Texas State University.
- Chavez, N. H. (2014). Developing Students' Competencies and Academic Performance through Academe- Industry Partnership, *Asia Pacific Journal of Education, Arts and Sciences*, 1(5), 1-10
- Dotong, C. I. (2014). School – Related Factors in the Development of Graduates' Competencies towards Employability, *Journal of Education and Literature*, 2(1), 28-36
- Guico, T.M., Dolor, G. (2013). Level of Awareness and Possible Concerns of the Marine Faculty Members on Outcomes-Based Education, *Journal of International Academic Research for Multidisciplinary*, 1(7), 159-167
- Javier, F.V. (2012). Assessing an Asian University's Organizational Effectiveness Using the Malcolm Baldrige Model, *Asian Journal of Business and Governance*, 2: 37-55.
- Laguador, J.M. (2013). Developing Students' Attitude Leading Towards a Life-Changing Career, *Educational Research International*, 1(3), 28-33
- Laguador, J. M., Dotong, C. I. (2014). Knowledge versus Practice on the Outcomes-Based Education Implementation of the Engineering Faculty Members in LPU, *International Journal of Academic Research in Progressive Education and Development*, 3(1), 63-74
- Laguador, J. M. & Ramos, L. R. (2014). Industry-Partners' Preferences for Graduates: Input On Curriculum Development, *Journal of Education and Literature*, 1(1), 1-8
- Spady, B. (1993). "On Outcome-Based Education: A Conversation with Bill Spady." Retrieved September 3, 2011. Available: http://www.sntp.net/education/obe_explained.htm
- Valdez, A.P. (2012a). Curriculum Model for Medical Technology: Lessons from International Benchmarking, *International Journal of Multidisciplinary Research*, 3(1), 292-301.
- Valdez, A.P. (2012b). Graduates' Transition from Study to Employment of Radiologic Technology Graduates of the Lyceum University of Philippines-Batangas, *International Journal of Multidisciplinary Research*, 3(1), 269-291.
- Valdez, A.P. (2010). Competencies of Career-Entry Medical Technology Graduates of Lyceum of Batangas: Basis for Enhancement of the Internship Training Program, *International Journal of Multidisciplinary Research*, 4(1), 16-33.