



To Be on Top: A Sustained Outcomes-Based Accountancy Education Experience

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Abstract

This Outcomes-Based Education (OBE) experience of the University of Saint Louis, Tuguegarao City Philippines (USL), for its Accountancy Education revolves around the travails of the institution along this educational paradigm since 2009. It presents the success story of USL in its Outcomes-Based Accountancy Education from data gathered using the descriptive/case analysis research design primarily using secondary data analysis technique to analyze existing publications, memorandum orders, and studies relative to the study. Other data or information were taken from questionnaires and validated through focused group discussion. USL has one of its academic Units, the School of Business Administration and Accountancy which offers degrees leading to Business Administration, Accountancy, Management Accounting and Accounting Technology. Its flagship program is Accountancy which has maintained its tradition of excellence as can be seen in her outcomes-the graduates who excelled in the Government Board Examination called the Certified Public Accountant (CPA) Board Examination given by the Philippine Regulation Commission (PRC) through the Board of Accountancy. To be on top, USL has innovated programs and or projects to ensure the readiness of her graduates to top and pass the Board Examination and to be ready to the world of work. The university hence, has conducted periodically, review of the ways by which teaching and learning must happen and that actions are undertaken to address perceived and known weaknesses. The journey to keep its record as a top Accounting School remains part of the School of Business Administration and Accountancy and that of the entire University's zest for excellence. The University is thus considering subjecting its business programs to higher heights after having received numerous accolades in the field like, Institutional Accreditation, Level IV Accreditation and the International Award for Quality and Business Prestige. The journey to the top in Accountancy Education remains heightened with one dream and one vision to remain untarnished in her reputation.

Keywords: Outcomes-Based Education, OBE, OBE in Accountancy Program, Higher Education Program Experience, Accountancy Education in the Philippines.

Introduction

Outcome-based education (OBE) is a model of education that rejects the traditional focus on what the school provides to students, in favor of making students demonstrate that they "know and are able to do" whatever the required outcomes are. OBE reforms emphasize setting clear standards for observable, measurable outcomes. Nothing about OBE demands the adoption of any specific outcome. (www.k12academics.com)

Colinares (2014) cites that in OBE, teachers would ask: What do I want my students to do after my teaching that they couldn't do before, and to what standard? How do I supply learning activities that will help them achieve those outcomes? How do I assess them to see how well they have achieved those outcomes?

In the Philippines, the CHED Memorandum Order (CMO) No. 46, s. 2012 spells out OBE as competency-based learning standards and outcomes-based quality assurance monitoring and evaluation. Different Philippine Universities and Colleges have thus acted on revising their curricula, at the very least the syllabi in different programs to OBE. Others have also subjected their schools to the Institutional Sustainability Assessment or ISA.

While OBE has been fully implemented as early as the 90's in other countries, OBE was implemented by Philippine Higher Education Institutions in 2012 as mandated by CMO 46 s.2012. Pastrana and Manabat (2012), on Philippine OBE, states that Outcomes-based framework presupposes quality and goals anchored on the Vision-Mission-Goals and Objectives (VMGO) of Higher Education Institutions(HEI), thus HEIs define their VMGO in response to local contexts and their assessment of institutional strengths and weaknesses, the quality goals and outcomes of HEIs necessarily differ. Moreover, they recommended that HEIs should adopt OBE approach and typology-based QA to produce world class graduates with competencies in accord with international standards.

The journey to OBE has to be part of every Philippine institution's direction to take. Exactly what OBE will bring, and promise of success for learners are things wanting to be addressed by higher learning institutions following suit the basic education's Understanding by Design (UBD). The University of Saint Louis-Tuguegarao (USL), one of the learning institutions managed by the Congregatio Immaculati Cordis Mariae (CICM), is one of the few schools which adopted the OBE even prior to the mandate of the Philippine Commission on Higher Education.

Tanhueco-Tumapon (2015) says: the years when the paradigm was input-process-output are long gone. What are in these days are input-process-output-outcomes. Where before accreditation commissions were contented with knowing how many students enroll in each of our degree programs and how many graduate, nowadays we are asked, how many pass the licensure examinations. Years later, we were further asked, how many of the licensed graduates work in careers their schools prepared them for. Thus, academic research units work gets busy on tracer studies to find out not only if the graduates work in their respective professions but also whether in their respective careers they have found a niche.

Aquino (2015) in an article on OBE, published in The Standard, states and to quote: However, if one considers that it has been some time now that we have complained about a

mismatch between the output of our educational system and the needs of society and of industry, then OBE should be one promising way of addressing this perennial malaise. One of the first precepts of OBE is to plan in the reverse: Consider the outcomes desired of the educational system and then work your way backwards towards curriculum design and planning on effective delivery strategies. When one plans on desired outcomes, one must take a long and hard look at institutional philosophies, missions and goals. Often, though prominently displayed on tarps and painted on walls of schools, institutional philosophies are hardly anything more than terms selected because of their bombast; they are strewn together into impressive statements nowhere near reality! OBE asks that educational institutions envision their typical graduate -- not only as a result of some lofty ideal or noble inspiration, but more practically, as a result of societal, industry, regional and global demands. From the foregoing, it's clear that OBE is a welcome development in Philippine Education as essayed by academicians.

USL made OBE operational as early as 2009 in pursuit of quality and excellence in all its programs. This is three (3) years in advance of the mandate of CHED in CMO 46. USL has 6 College academic Units, to wit: the School of Information and Computing Sciences, the School of Health and Allied Sciences, the School of Hospitality and Vocational Education, the School of Education Arts and Sciences, the School of Engineering, Architecture and Interior Design and the School of Business Administration and Accountancy. All of these academic units implemented OBE.

The School of Business Administration and Accountancy (SBAA) offers programs leading to Accountancy and Business Education. SBAA has the Bachelor of Science in Accountancy (BSAc) as its flagship program within which an OBE-dized curriculum is offered. Through the years, the SBAA has produced graduates who eventually passed and topped the board exams called the Certified Public Accountant Board Examination administered by the Philippine Professional Regulation Commission (PRC). USL has to its record five (5) top performing institution award for the CPA Board Examinations. On top of this, USL has already produced three (3) first placers, these graduates besting many other graduates of prime Manila universities in the Philippines. Given the fact that USL only charges minimal fees, this paper endeavors to present what makes it remain on top in the Accountancy Education. This paper seeks to share this success story for other institutions in the country and the world as well.

Statement of Objective

It is the main objective of this paper to present important realizations about implementing an OBE-inspired curriculum in Accountancy in attaining desired outcomes. Specifically, it sought to present: 1. OBE assessment strategies across all levels 2. Outcomes or results in the Accountancy Education Program with the Implementation of OBE 3. OBE Framework: USL Model

Moreover, it presented factors leading to the attainment of outcomes as viewed by its stakeholders using Spady's four OBE Principles. And as it continues to journey towards quality improvement, different mechanisms are advanced and how these helped achieved the University of Saint Louis outcomes are likewise made integral part of this paper.

Methods

The study made use of descriptive/case analysis research design primarily using secondary data analysis technique to analyze existing publications, government memorandum orders and issuances, and studies relative to the implementation of OBE in USL. In addition, internal records from the University like OBE implementing rules and guidelines, data from the Professional Regulation Commission were also sourced

Gathered documents were then analyzed and formed part of the paper. Other data/information were gathered through a validated tool developed using Spady's basic OBE concepts and Principles. The tool for Accountancy Instructors consists of questions answerable by yes or no and the respondent explains why the answer is yes or no. Using Spady's four OBE principles, the following number of questions under each principle were asked: Clarity of focus (4 questions), Design Down(6 questions), High Expectations(4 questions), Expanded Opportunities (2 questions). A similar questionnaire was also developed for the alumni, but was revised to conform to the point of view of the students. Both questionnaires also required additional question whether both faculty and alumni find the BSAC program of the University is able to produce the desired outcome of a good CPA. The other additional questions asked for suggestions to improve the different areas such as faculty, BSAC Curriculum, students, teaching and learning resources and other suggestions if any to provide feedback for continual quality improvement.

To substantiate data gathered from the respondents, focus group discussion was utilized for both faculty and alumni respondents.

The respondents from this study are the alumni as well as the Accountancy faculty members of S.Y. 2015-2016 of the University of Saint Louis. As to the alumni, convenience sampling was employed based on those that can easily be reached by all forms of communication(e-mail, facebook and cell phones and actual delivery of questionnaires) over the last six (6) years to present, within which OBE was employed.

Results and Discussions

OBE Assessments/Strategies Across all levels of USL

Table 1. OBE Strategies of USL

Level	Strategies
Course level	Mock Board Exams, Student Portfolios, Project REDS-Reviews, Exercises, Drills and Simulations
Program Level	Employability Studies, Alumni Feed backing and Interviews, Competency Studies, OJT Evaluations, GCAT
Institutional Level	Employer Satisfaction Survey

As can be gleaned from Table 1, USL has OBE strategies at different levels which constitute the concrete actions the University undertakes to ensure full implementation of its OBE programs.

At the course level, over and above the different classroom-based assessments like quizzes, oral presentations and the like, USL conducts CPA Mock Board Exams at different levels starting the junior year of students of the 5-year BSAC Curriculum. All data about individual student is kept in a portfolio for future reference which includes individual remediation, group discussions or peer review discussions. Constant REDS programs are also undertaken. It is worthy to note that simulations are done to prepare students of taking actual board examinations.

At the Program Level, several studies are conducted which include, tracer of graduates, feed backing from alumni and competency studies to determine success of BSAC graduates in their field of work.

And over-all, USL conducts employer satisfaction study as the University's way to find out if the attributes of the University graduates are imbibed among them as can be seen in their job performance.

Outcomes of Quality Teaching and Learning

Based on the Commission on Higher Education's Handbook on Typology, Outcomes-Based Education and Institutional Sustainability Assessment (2014), the quality of teaching and learning means that good teaching and learning systems will be reflected in student achievement and the performance of its graduates, and will have an impact on the reputation and competitive advantage of the Higher Education Institution (HEI). The implementation of processes to set and achieve program standards increases the credibility of the HEI, the level of student achievements, and the performance of graduates of the program in licensure examinations, their employability, or contribution to society.

From digest of related studies in the Philippines along OBE in Accountancy Education, An (2014) found in her study " Impact of Outcome-Based Education Instruction to Accountancy students that the OBE Instruction can be accepted and learned for new educational system regardless of age and gender. And that OBE caters to any Accountancy student who is willing to adapt to the new curriculum. Moreover, she found out that OBE Instruction received its great extent of impact in terms of the respondents' behavior during the instruction and their performance after the instruction. According to her study, this entails that it is probable and beneficial to continue with the use of OBE because of the fact that students tend to be more productive after instruction.

Following this thought, USL has been consistent in its performance in the CPA Board Examination. Moreover, USL conducted several studies as part of its efforts for continuous quality improvement in her desire to sustain if not surpass its achievements. It has kept record of its sterling performance, and its leaders present their annual report to show their strengths as well as weaknesses, the latter meant to take concrete action to address shortcomings. USL has likewise conducted Employability Study, Employers Satisfaction Survey to further strengthen its claim of success in Outcomes-Based Accountancy Education.

Board Exam Performance

It can be gleaned in Table 2a, records coming from the Professional Regulation Commission, from the time USL has changed to OBE paradigm, from 2009 to present, that USL has performed well in the CPA Board Examination. This is likewise highlighted by the topnotch graduates placing first to tenth in the said board examination and of course the very high passing percentage of its graduates versus the National over the years of OBE implementation as can be seen in Table 2b.

The Philippine Republic Act 8981, otherwise known as the PRC Modernization Act of 2001, Section 7 on the Powers, functions and Responsibilities of the Commission item (m) states one of the functions of the PRC: *To monitor the performance of schools in licensure examinations and publish the results thereof in a newspaper of national circulation.* Moreover, as per Professional Regulation Commission's Commission Resolution No. 2010-547 series of 2010, top performing institutions with 50 or more examinees and with at least 80% passing percentage are declared each time a Board Examination is held. Both PRC Laws are congruent to existing educational laws of the Philippines in its mandate of quality outcomes. The University of Saint Louis takes pride in its sustained performance in the CPA Board Examination as reflected in the Board performance, being declared a top performing institution in the field of Accountancy.

Table 2a. Board Examination Performance of USL in the CPA Board Examination

Date of Examination	NUMBER OF TAKERS			NUMBER OF PASSERS			NAT'L % Passing
	First Takers	Repeaters	Total	First Takers	Repeaters	Total	
October 2015	86	4	90	78 (90.70%)	3 (75%)	81 (90%)	41.06%
May 2015	-	7	7	-	3 (42.86%)	3 (42.86%)	35.78%
Oct 2014	66	2	68	58 (87.88%)	1 (50%)	59 (86.76%)	37.02%
Oct 2013	46	7	53	39 (84.78%)	1 (14.29%)	40 (75.47%)	40.84%
Oct 2012	59	6	65	56 (94.92%)	2 (33.33%)	58 (89.23%)	47.78%
May 2012	1	7	8	1 (100%)	4 (57.14%)	5 (62.50%)	37.54%
Oct 2011	45	5	50	37 (82.22%)	3 (60%)	40 (80%)	47.67%
May 2011	2	11	13	2 (100%)	4 (36.36%)	6 (46.16%)	40.27%
Oct 2010	52	6	58	43 (82.69%)	2 (33.33%)	45 (77.50%)	48.36%
May 2010	3	14	17	1 (33%)	11 (79%)	12 (71%)	39.52%
Oct 2009	44	8	52	36 (81.82%)	3 (37.50%)	39 (75%)	41.68%
May 2009	5	13	18	1(20%)	7 (53.85%)	8 (44.44%)	28.88%

Table 2b. School Performance of USL including the topnotch performance of its graduates

Date of Examination	Remarks
October 2015	Top 5 Performing School Nationwide Bethany Cheluhi Nora Pedro-Top 6 Nationwide
May 2015	Higher
Oct 2014	Top 2 Performing School Nationwide (for 51-99 examinees) Mark Anthony Tacuboy -Topnotcher (No.1) Nationwide Mc Lein Bagunu -Top 4 Nationwide
Oct 2013	Topnotcher (No.1) Jackson Apostol
Oct 2012	No. 4 Top Performing School Nationwide
May 2012	Higher than the National Passing Percentage
Oct 2011	No. 3 Top Performing School Nationwide
May 2011	Higher than the National Passing Percentage
Oct 2010	Higher than the National Passing Percentage
May 2010	Higher than the National Passing Percentage
Oct 2009	No. 2 Top Performing School Nationwide (for 51-99 examinees)
May 2009	Higher than the National Passing Percentage

Employability of Accountancy Graduates

As contained in CHED’s Handbook on Outcomes-Based Education, employability is one of the measures or indicators of success. In USL, an employability study by Tuppil (2014), from 2007-2011 showed that most of the graduates were able to get employed with a mean waiting time of ten months. Understandably, the mean waiting time for BSAC graduates’ employment is 10 months due to the review for the CPA Board Examination which takes about 6 months after graduation and another month upon which the board exam results finally released. Otherwise, this meets the prevailing employment rate in most of USL’s employability studies of “within three months” employability level.

In the same study, the graduates revealed that the soft skills learned in college like problem solving, communication, critical thinking and decision making were found useful to their present job. Additionally, the hard skills such as financial accounting, basic accounting, auditing assurance, and bookkeeping were vital to the present occupation of accountancy graduates since most of them are holding positions related to their field of specialization like auditor and accountant.

Many of BSAC graduates of USL, who passed the CPA Board Examination, are employed in major auditing firms and government agencies. About 110 CPA’s are employed at Sycip, Gorres and Velayo Auditing Firm (an Earnest and Young affiliated company), the top Philippine Accounting Firm. In fact, the three First Placers in the Board Examinations are part of the 110 and the number to increase soon with the able partnership of the company with USL along On-the-Job training, Scholarships for taking the board examination and job placement. Two of the first placers are holding sensitive positions in the company. In the Philippine Commission on Audit and other government agencies, USL graduates are prioritized in hiring.

Industry Assessment of the Competencies of BSBA and BSAC graduates of USL

Based on current trends in the job market, personnel managers or HRM practitioners hire employees who possess the skills necessary for the job being required by employers. Tallud (2014) in fact cited that employers today want to hire accountants and business graduates who work well with others, have good communication skills, and have strong leadership skills. In order for accounting and business administration graduates to be successful in their careers, they need hard skills and soft skills that go beyond accounting and business technical knowledge which include employability skills framework, communication skills, team work skills, technological skills, analytical skills, and interpersonal skills (Said, et.al., 2007). Tallud's study of 2014 showed the important implications of students' skills, both hard and soft for the academe, the students and organizations which involve accounting and business administration graduates. This paper was also a good input for USL administrators who likewise made use of the results for actions to take to address corresponding findings in the study for action by Administration. USL thus, used this information to tailor its study programs to meet the expectations of employers in the job market.

On-the-Job Training Assessment of Accountancy Students

Tallud (2014) cites that to have a good and competent manpower resource, quality education and intensive training is necessary for the students to become skilled and productive workers when they become part of the labor force. Skills and competencies of accountancy are evolving from time to time, thus, the most effective method to develop the competence and skills of students is through on-the-job training. This process exposes the students to the different fields and learned. The presence of global competition, the increasing use of technology, and the requirements in the market for accounting graduates are changing rapidly, hence, many skills are needed today by future accountants in order to cope with the changing environment.

Tallud (2014) focused on the OJT program of the Bachelor of Science in Accountancy of the University of Saint Louis as manifested during their OJT in the different agencies in the region and in Metro Manila. The study revealed that OJT students possessed quality management skills, organizational skills, people development skills, technical skills, conceptual skills, and analytical skills.

For USL such result of the study served as input for USL to take actions relative to the strengths and weaknesses of the program and hence, steps were taken to address the issues revolving around the findings. The result was likewise useful to accounting students in their endeavor and to find stable job in the future.

Employers Satisfaction of USL-BSAc graduates

Periodic studies are conducted by the University to find out if graduates of USL satisfy employers' and industry needs. Empedrad (2014), in an Employers' Satisfaction Survey about USL graduates that include the CPA's, she found out that the skills and competence which the employers/establishments assessed as "very satisfactory" vary in terms of the nature of the establishment. Likewise, government agencies rated intellectual ability and technical skills, highly demonstrated by graduates as the skills expectations of their employers. Moreover

integrity, character and personality were considered as the premium personal qualities exemplified by USL graduates particularly in establishments that involved financial transactions like banks, retail and manufacturing industries. Overall, employers gave very positive feedback about the degree of satisfaction to which USL prepared graduates with the range of technical and generic skills required in the graduate workplace.

Outcomes-Based Education in USL based on Faculty and Alumni Survey

Reflecting on Spady's and other authors concepts of OBE, Killen R (2000) in his paper, Outcomes-Based Education: principles and possibilities states that there are two basic types of outcomes from any educational system. The first type includes performance indicators such as test results, completion rates, post-course employment rates, etc. The second type of outcome is less tangible and is usually expressed in terms of what students know, are able to do, or are like as a result of their education. It is this second type of outcome that is normally implied when outcomes-based education (OBE) is being discussed. Both types of outcomes as identified by Killen are seen intertwined in this investigation.

To ascertain a comprehensive look at outcomes of the implementation of the OBE in USL, faculty members and alumni were surveyed based on a questionnaire developed and validated using Spady's four basic OBE Principles of Clarity of focus, Design Down, High Expectations and Expanded Opportunities. From the digests of information derived from the questionnaires, coupled with a focus group discussion, the following were noted:

Clarity of focus

This principle revolves around everything faculty members do that must be focused on what they want students or learners to be able to do successfully. Hence, faculty members must focus in helping learners develop knowledge, skills and values that will enable them to achieve significant outcomes as defined by the institutions of learning. Spady (1994) refers to clarity of focus, to mean that all activities (teaching, assessment, etc.) are geared towards what we want students to demonstrate.

In the course of teaching, it is expected that teachers make students or learners aware of both short-term and long-term intentions every time there is an opportunity. This also requires faculty members to focus all assessments towards clearly defined significant outcomes. Faculty members along clarity of focus were asked the following questions: 1) Do you help learners develop competencies (soft and hard skills) as would be accountants? 2) Do you set expectations of pre-determined significant outcomes (school expectations/goals)? 3) At the start of the course, do you make clear, short and long term learning intentions? And 4) Do you focus assessments (tests, classroom activities) on significant outcomes?

Based on faculty responses in both questionnaire and focus group discussion, all of them were one in saying that they contribute to the learners' development of competencies, hard and soft skills as would be accountants. The faculty members also set as contained in their syllabi significant outcomes that must be achieved. All expected outcomes from the course and from the program are made clear and are integrated in the day-to-day lessons. The course syllabi which includes all specific details of the curriculum are approved by the University from the existing

protocol such as 1) Review of the program Chair, 2) Second Review of the Academic Dean and 3) approval of the Vice-President for Academics and hence, the processes are quality assured.

Most of the alumni graduates in the focus group discussion confirm that they are being helped well by their Accounting Instructors. The following specific comments were also gathered along the principle of clarity of focus: 1) Instructors helped us not just academically but more so professionally. 2) They give tips on how to address certain accounting/auditing issues. 3) Full time instructors dedicatedly helped us develop our technical skills and we have also part time instructors that were able to embark with us not technically but also their experiences in other fields. 4) Our instructors helped us develop our skills. We were trained to explore and learn independently. 5) Discipline with time management and decision making skills. 6) They not only helped us with our academics but also with our values. 7) The instructors provided us not just knowledge and wisdom but also thoughts and insights that influenced us to become competitive students. 8) Instructors were mainly just a guide in our learning, but most of the effort came from the students specially the initiative to study. 9) Most of the instructors mainly focus on soft skills in academics, but in the accountancy program of USLT, you will learn and sharpen your hard skill through the rigorous training that implemented by the accounting head. 10) Both soft skills and hard skills were taught to us.

Design Down

This principle suggests that curriculum design must commence with a clear definition of the significant learning that learners are to achieve by the end of their formal education. And therefore all plans and strategies to achieve outcomes are anchored on this desired graduate attributes. In Spady's (2014) words, design down, means designing the curriculum from the point at which you want students to end up.

Six major questions were asked of the faculty as follows: 1) Do you find the BS Accountancy curriculum responsive to Philippine industry needs? 2) Do you find the BS Accountancy curriculum responsive to ASEAN Integration? 3) Do you find the BS Accountancy curriculum responsive to global Accounting Profession? 4) Do you have opportunities to suggest ways by which the curriculum can be improved? 5) Are there opportunities for you to change plan in terms of assessments or strategies in the course of your teaching Accountancy subjects? 6) Do you consider your learners as focus of the classroom and hence their success?

The faculty members are in agreement that all attributes of the USL graduates at the Institutional and the BSAC Program level are achievable as experienced by the faculty. These attributes according to the faculty are always discussed in the light of the different aspects of the teaching and learning process. Faculty members are always guided by the syllabus, within which all specific teaching and learning within the term and beyond are stipulated and made basis for the educative process. The faculty members are one as well in saying that the BSAC curriculum in the USL is reflective of the requirements of the Philippine industry and the ASEAN integration. Opportunities to improve the curriculum specifically at the course/subject level are made available to faculty through constant dialogue with the Program Chair and the Academic Dean.

For purposes of presentation, the University has long ago developed Institutional attributes which are reflected in Table 3. It is noted that the institutional graduate outcomes are

based on the USL's Vision-mission and Philosophy and Values. Program attributes are also reflected herein as Table 4. These Program Attributes drew inspiration and its formulation from the Institutional Graduate Attributes. The Program Attributes are herein cascaded as Program learning outcomes.

Table 3. Institutional Graduate Attributes

USL Core Values	Graduate Attributes	As a result of their educational experience at the University, USL graduates will
Christian Living Christianae viventem	Missionary	Engage in works of mercy, volunteerism, and vocation promotion for the advancement of the CICM Mission
	Christian witness	Practice Christian values in both professional and personal endeavours in the service of the church and society
Excellence Excellentiam	Competent professional	Apply the latest developments in the specific field of practice to meet current and emerging needs of the society
	Effective Communicator	Communicate effectively in oral and written English and Filipino and with a working knowledge and skills in at least one foreign language
Professional Responsibility Professionalem	Collaborative and Transformative	Work independently and in team in multi-disciplinary and multi-cultural situations
	Lifelong learner	Pursue continuing professional growth and development and enhancement
Social Awareness and Involvement	Service-Oriented	Perform service to the community through membership and participation in professional societies, educational institutions, civic organizations and humanitarian endeavours
	Engaged citizen	Promote Filipino identity and cultural heritage
Innovation, Creativity and Agility	Critical and Creative Thinker	Participate in the generation of new knowledge and developmental projects and programs towards nation and community building to meet the changing demands in local and global arena.

Table 4. BSAc Program Outcomes

USL Core Values (CV)	Institutional Graduate Attribute (IGA)	Program Graduate Attribute (PGA)	PLO/ TEO Code	Program Learning Outcome(PLO)
Christian living <i>Christianae viventem</i>	Missionary	Servant	AC01	Advocates and promotes CICM charism, works of mercy and volunteer work for the church and the community.
	Christian Witness	Model Accountant	ACO2	Lives the gospel values every day in personal and professional life.
Excellence <i>Excellentiam</i>	Competent Professional	Manager/ Leader	ACO3	Demonstrates managerial and leadership skills in administration and supervision in managing accounting firms or organizations.
			ACO4	Is able to recognize cultural diversity and its impact to accounting profession
	Skilled Accounting Support Staff	ACO5	Possesses numerical competence, problem solving and reporting skills.	
		ACO6	Is able to utilize information technology in completing their work.	
		ACO7	Acquires sound knowledge of the pronouncements of the FRSC as embodied in the PFRS and IAS.	
	Management Consultant	ACO8	Is able to analyze financial and other accounting information for decision making.	
	Business Educator	ACO10	Contributes in the advancement of business education by becoming an educator, speaker and community organizer.	
	Effective Communicator	Skilled Communicator	ACO11	Communicates effectively accounting and other information orally and in writing in Filipino, English and at least one foreign language.

Professional Responsibility <i>Professionalism</i>	Collaborative and Transformative	Team Player	ACO12	Is able to apply professional ethics in accounting profession.
			ACO13	Contributes in the attainment of the vision, mission, and goals of the organization.
	Lifelong Learner	Reflective Learner	ACO14	Is pro-active in professional and personal development.
Social Awareness and Involvement <i>Conscientia socialis</i>	Service – Oriented	Community advocate and developer	ACO15	Shares expertise with accounting partners and colleagues.
	Engaged citizenship		ACO16	Contributes to the development of accounting research as well as innovations in the accounting field.
Innovation, Creativity and Agility <i>Innovati, creativas et agilitatem habeant</i>	Critical and Creative Thinker	Researcher/ Innovator	ACO`17	Contributes to the development of accounting research as well as innovations in the accounting profession.

Along the curriculum, most of the alumni confirmed that the BSAc curriculum of USL is responsive to the changes of time. The following are the compiled remarks of the graduates: 1) The standards for the ASEAN regions are the same as that of the Philippines, and that USL is able to respond to both.2)Instructors were always critical when it comes to changes in accounting world. 3) Philippine standards are based on international accounting. 4) The instructors focus on the students so that they would appreciate the value that he course would add to their respective professions.5) Instructors were always critical when it comes to changes in accounting world.6) We are competitive enough to excel and work around the world.7) The standard for the US is Generally Accepted Accounting Principles (GAAP) and not International Financial Reporting Standards (IFRS). There should be a curriculum where in the students shall be taught of the differences between GAAP and IFRS.

High Expectations

This principle means that the institution that implements an OBE must establish high, challenging performance standards vis-à-vis internal and external factors. Spady (1994) refers to this principle of high expectations, to mean getting rid of the bell-curve and all students should achieve at the highest level.

Alumni confirmed that the establishment of OBE in USL has contributed to the performance of the university in the board examination. The following are points mentioned by

the graduates: 1) The instructor focuses on the students so that they would appreciate the value that the course would add to their respective profession. 2) Policies along set of standards are strictly abided by instructors. 3) Even if it was very hard (referring to standards), it is beneficial for the long term (board exam).4) Every teacher is trained enough to set standards that must be based on the policies and all the programs are set forth for the development of every accountancy student.5) Based on PAASCU level, because of the accreditation being done.6) The university policy is above the minimum requirements set by other accrediting bodies.7) USL standards were drawn based from these regulating bodies. It yielded excellence and high rating in the board.8) USLT is being noted as a school that does not give honor for nothing.

Faculty members were asked the following questions 1) Do you set standards based on institutional policies for students? 2) Are these standards way higher than prevailing standards of CHED, Accrediting bodies and the like? 3) Are these standards based on the Vision-mission-goals and objectives of the University and the Accountancy program? 4) Do you think that the standards of the University of Saint Louis for its Accountancy program responsive to recent developments in the Accountancy profession? The faculty members likewise confirmed that standards of USL are always higher than the comparator groups and the standards set by government regulatory bodies as well as accrediting bodies.

Expanded Opportunities

This principle means that students do not learn the same thing in the same way and at the same time, hence students should be given opportunities to learn outside of the classroom. Again, Spady (1994) refers to expanded opportunity, to mean expanding the ways and numbers of times kids get a chance to learn and demonstrate a particular outcome Faculty members are then asked the following points for reflection: 1) Do you provide opportunities for students to learn outside of your class periods? 2) Do you allow students to learn other than in the classroom?

Faculty members claimed to have provided every opportunity for students to learn not only in the classroom but also in places where they are given tasks to accomplish or students congregate in small groups and have self-study opportunities.

Alumni affirms the findings from the faculty with the following comments made: 1) We usually conduct review study with friends so that questions that are not being asked inside the classrooms can be discussed within the circle and to be clarified with the instructors.2) There are seminars and outreach activities as well as service-learning opportunities provided to us by the school. 3) We have done group studies and everyday drills at the library. 4) We are encouraged to attend seminars, quiz bees, conventions that provide us opportunities to learn.5) we had activities and projects from real world business transactions.6) we have a good library conducive for studying. 6) We have conventions and quiz bees. 7) Through scheduled drills. 8) Every student is trained to be independent and self assessing. 9) Students are expected to be prepared for the daily class recitation since the course or subject started. Like regional conventions and the like. 11) The USL BSAC program established a student group program to help the students understand more about accounting subjects.

Actions towards Continuous Quality Improvement to Strengthen the Program

USL continuously takes effort to sustain or surpass its achievement in its constant pursuit to be in the niche of the Accountancy Program. Over the years, USL has institutionalized programs and projects such as but not limited to the Project REDS, known as Review, Exercises, Drills and Simulations that aim to prepare graduates to pass the course and eventually pass the CPA Board Examination. Interventions are made as a result of studies made about the school's performance and some internal processes' review of outcomes.

One such study conducted towards determining the performance of graduates in the CPA Board Examination was made. Ragojos (2012) in her study aimed to evaluate the CPA Licensure Examination Performance of the Graduates from 2010 to 2012. Using the scores of the graduates in each subject area and the overall rating generated from the data released by the Professional Regulation Commission (PRC), the performance of USL graduates in the CPA Licensure examination for the past three years from 2010 to 2012 was consistently higher than the national passing rates. Most of the graduates who took the board examination immediately after graduation passed the licensure examination. An analysis of the scores of the graduates in the board examination reveals that they are strong in subject 5 (Auditing Problems) while they are weak in subject 4 (Auditing Theory) and subject 1(Theory of Accounts). Actions were thus created to address this need through the Project REDS enhanced by Seminars that focused on the identified weaknesses.

Tallud (2014) likewise conducted a study on the competencies of Accountancy and Business Administration Graduates. Tallud (2014) states that skills and competencies of accountancy and business professionals are evolving from time to time. The presence of global competition, the increasing use of technology, and the requirements in the market for accounting and business administration graduates are changing rapidly. Hence, many skills are needed today by future accountants and business individuals in order to cope with the changing environment. Furthermore, Tallud (2014) cites that employers today want to hire accountants and business graduates who work well with others, have good communication skills, and have strong leadership skills. In order for accounting and business administration graduates to be successful in their careers, they need hard skills and soft skills that go beyond accounting and business technical knowledge which include employability skills framework, communication skills, team work skills, technological skills, analytical skills, and interpersonal skills (Said, et.al., 2007).

The results of the above study have important implications for the academe, the students and organizations which involve accounting and business administration graduates. This paper shall be of good help to future accounting and business graduates in their endeavor to find stable job in the future. The academe may use this information to tailor its study programs to meet the expectations of employers in the job market. Employers will benefit as the findings may assist to forge relationships with universities to develop curricula that are more in line with their expectations.

From Tallud's study, information was utilized to likewise address related issues towards institutional outcomes.

OBE Framework of USL

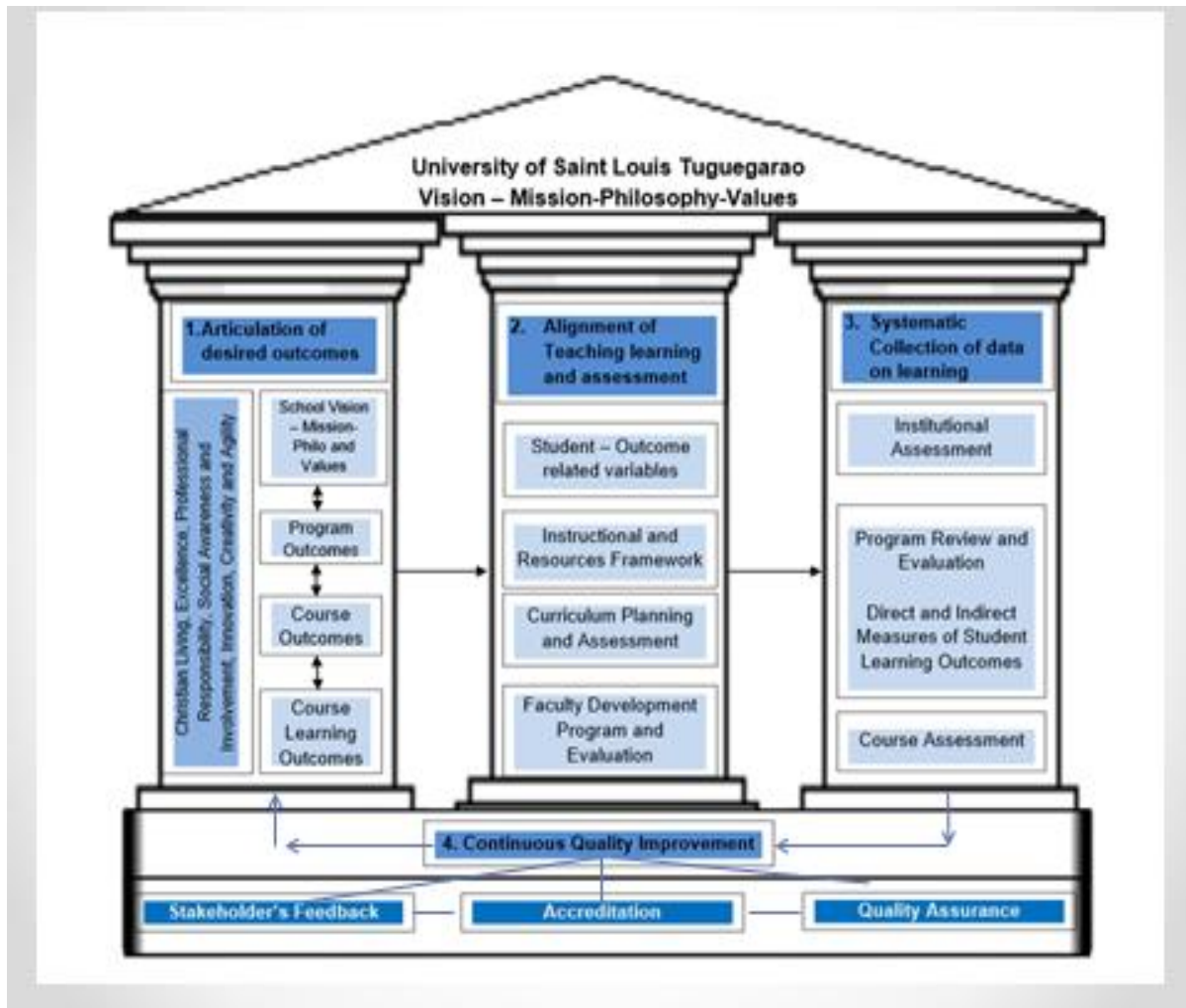


Figure 1. OBE Framework of USL

USL embraced OBE as system in 2009 with its desire to maintain if not surpass its achievements in different programs of the University. By adopting OBE, all instructors of the University were mandated to convert the existing syllabi to already include outcomes. It was three years later in 2012 that CHED eventually mandated all higher education institutions to align all programs with the OBE System. Cognizant with the 2012 mandate, USL has to make some adjustments in format and some processes as means to further enhance to further enhance quality and excellence of her programs and outcomes. This was what USL meant when also it created the Office of the Vice-President for Planning, Quality Assurance and Accreditation to oversee that all programs are quality assured with monitoring and evaluation conducted by the said office.

Figure 1 illustrates the framework within which all processes in the USL-OBE system are anchored. The USL OBE Model/Framework embodies four dynamically related focuses as exact replication of the terms in the CHED Handbook on Outcomes-Based Typology in a

“house design” to refer to the interconnectedness of the OBE system. On top of the house is the Institutional Vision-Mission- and Philosophy and Values of the University which is the main anchor of the system. In the model are the dynamic focuses such as 1) Articulation of desired learning outcomes; 2) Alignment of teaching, learning and assessment to achieve the desired learning outcomes; 3) Systematic collection of data on learning outcomes; and 4) Continuous Quality Improvement based on evidence of learning outcomes.

The first three focuses are contained in three posts as pillars within which they are enshrined. Below the three pillars at the base is the fourth focus which is the Continuous Quality Improvement whereby USL wants that this will close the loop of a cycle of OBE processes to ensure its full implementation in USL towards its envisioned excellent and quality outcomes.

Following CHED’s definition of OBE as an approach that focuses and organizes the educational system around what is essential for all learners to know, value, and be able to do to achieve a desired level of competence, USL must be able to describe the attributes of its ideal graduates based on its Vision-Mission-Philosophy-Values to be known as its Institutional goals or outcomes. The same was used as bases for developing specific program outcomes. Still using CHED’s definition, Program outcomes are the sets of competencies (related knowledge, skills, and attitudes) that all learners are expected to demonstrate. This also means that USL describes the attributes of its ideal graduates which the University expects to see two-five years after graduation. These desired outcomes are translated into what the students learn in specific courses. USL ensures at the course level, the desired course and learning outcomes are attained with the proper content, methodologies, and student performance assessment. CHED likewise defines course outcomes as the one referring to knowledge, values, and skills all learners are expected to demonstrate at the end of a course. Learning outcomes or course outcomes result from a specific lesson. Thus, in the hierarchy, learning outcomes are seen as building blocks toward course outcomes, which in turn, support the program outcomes.

CONCLUSIONS AND RECOMMENDATIONS

Outcomes-based Education is here to stay in the Philippines, not only because it is being mandated, but because, every educational institution in the world is causing its implementation in their respective institutions with the end in mind to facilitate learning and produce excellent graduates who embody the University’s institutional and program attributes. The shift of education in its focus, from teacher-centered to student centered, brings to fore the need to implement OBE. This shift required a change in how education was delivered with some changes within the educational system. The faculty member, as this change would suggest, must make it a point that all learners are products of the achievement of outcomes with their active participation in the learning process. The teacher must then be a facilitator of learning instead of teaching.

The success of OBE in Accountancy Education in its implementation at the University of Saint Louis, albeit its continuous polishing, is attributed to several factors like the type of students and learners, instructional resources like library and laboratories, the type of faculty members, the kind of curricula and the like. In the end, an interplay of factors as identified, from the preceding is very important, but on top of these factors, the basis at which there is success of the OBE paradigm, is in the learner or the student. OBE then is measured, as thus what USL is

espousing, not at how the teacher teaches, but how the student learns at the time of the offering of the course and program and immediately when he joins the world of work. Spady (1994) puts it concisely in his OBE premise: schools control the conditions that directly affect successful learning. And thus, the story that showcased USL's success in the Accountancy Education with the able direction put by the school administration, is in the interconnections of factors that make learning effective in the University.

From feedbacks of both alumni and teachers, OBE in USL is able to produce CPA's who are ready for work, locally and globally. But like the other programs, the OBE in Accountancy Education is a work in progress as newer developments may mean new frameworks or improvements or amendments on institutional and program outcomes or graduate attributes, due to prevailing trends in global education and also the change of school leadership.

In the end, OBE must really attain its full intention of making learning possible for, learners themselves, faculty members, school administrators, and even government and private regulating bodies.

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Appendix A

University of Saint Louis
Tuguegarao City

Questionnaire for Accountancy Instructors By: Emmanuel James p. Pattaguan, Ph.D.

Direction: Below are some questions about Outcomes Based Education in the Accountancy curriculum of the University of Saint Louis, kindly answer yes or no and provide a brief explanation on each of the items.

I. **CLARITY OF FOCUS**(Focus on what you want learners to be able to do successfully)

1. Do you help learners develop competencies (soft and hard skills) as would be accountants?

2. Do you set expectations of pre-determined significant outcomes (school expectations/goals)?

3. At the start of the course, do you make clear, short and long term learning intentions?

4. Do you focus assessments(tests, classroom activities) on significant outcomes?

II. **DESIGN DOWN** (Begin curriculum design with a clear definition of the significant learning that learners are to achieve by the end of their formal education)

1. Do you find the BS Accountancy curriculum responsive to Philippine industry needs?

2. Do you find the BS Accountancy curriculum responsive to ASEAN Integration?

3. Do you find the BS Accountancy curriculum responsive to global Accounting Profession?

4. Do you have opportunities to suggest ways by which the curriculum can be improved?

5. Are there opportunities for you to change plan in terms of assessments or strategies in the course of your teaching Accountancy subjects?

6. Do you consider your learners as focus of the classroom and hence their success?

III. **HIGH EXPECTATIONS** (Establish high, challenging performance standards)

1. Do you set standards based on institutional policies for students?

2. Are these standards way higher than prevailing standards of CHED, Accrediting bodies and the like?

3. Are these standards based on the Vision-mission-goals and objectives of the University and the Accountancy program?

4. Do you think that the standards of the University of Saint Louis for its Accountancy program responsive to recent developments in the Accountancy profession?

IV. **EXPANDED OPPORTUNITIES** (Do not learn same thing in same way in same time)

1. Do you provide opportunities for students to learn outside of your class periods?

2. Do you allow students to learn other than in the classroom?

Over-all:

Do you find the BSAC program able to produce good CPA's in the field?

Do you have suggestions along the following:

1) Faculty

2) BSAC Curriculum

3) Students

4) Teaching and Learning Resources

Other suggestions, if any

Thank you

Appendix B

UNIVERSITY OF SAINT LOUIS Tuguegarao City

Questionnaire for Accountancy Alumni By: Emmanuel James P. Pattaguan, Ph.D.

Direction. Below are some questions about Outcomes Based Education in the Accountancy curriculum of the University of Saint Louis, kindly answer yes or no and provide a brief explanation on each of the items.

I. CLARITY OF FOCUS(Focus on what you want learners to be able to do successfully)

1. Were you helped by your instructors develop competencies(soft and hard skills) as would be accountants?

2. Did your Instructors set expectations of pre-determined significant outcomes (school expectations/goals)?

3. At the start of the course, was it made clear to you, short and long term learning intentions?

4. Were you assessed or tested based on significant outcomes?

II. DESIGN DOWN (Begin curriculum design with a clear definition of the significant learning that learners are to achieve by the end of their formal education)

1. Do you find the BS Accountancy curriculum responsive to Philippine industry needs?

2. Do you find the BS Accountancy curriculum responsive to ASEAN Integration?

3. Do you find the BS Accountancy curriculum responsive to global Accounting Profession?

4. Were you given opportunities to suggest ways by which the curriculum can be improved?

5. Have you observed Accountancy teachers change plan in terms of assessments or strategies in the course of their teaching Accountancy subjects?

6. Were you(as students) the focus of the classroom and hence your success?

III. HIGH EXPECTATIONS (Establish high, challenging performance standards)

1. Was standard of performance set by the teacher based on institutional or departmental policies?

2. Are these standards way higher than prevailing standards of CHED, Accrediting bodies and the like?

3. Are these standards based on the Vision-mission-goals and objectives of the University and the Accountancy program?

4. Do you think that the standards of the University of Saint Louis for its Accountancy program responsive to recent developments in the Accountancy profession?

IV. EXPANDED OPPORTUNITIES (Do not learn same thing in same way in same time)

1. Were you provided opportunities to learn outside of your class periods?

2. Where you given opportunities to learn other than the classroom?

Over-all:

Do you find the USL BSAC program able to produce good CPA's in the field?

Do you have suggestions along the following:

- 1) Faculty

- 2) BSAC Curriculum

3) Students

4) Teaching and Learning Resources

Other suggestions, if any

Thank you

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