

Problems and Needs of the UNP BSBA Management and BSBA Management Accounting Practicum Students, SY 1999-2000

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Abstract

This study looked into the problems and needs of 49 BSBA Management and 49 BSBA Management Accounting practicum students of the UNP CBAA, Second Semester, SY 1999-2000 with the aim of gathering information, feedbacks, or suggestions for curricular enrichment/revision and to improve the marketability of Management and Management Accounting graduates.

-Foremost among the problems of Management and Management Accounting students was the trainee's difficulty in adjusting himself to the employees of the office he was assigned to and vice versa.

The other problems common to both groups, are the following: poor mastery on computers; undesirable environment (hot, boring); no breaktime policy/rendering overtime work; and confusing tasks/insufficient orientation of management (workplace).

Doing personal favors for employees was considered a problem by the Management Accounting trainees but not by the management group.

Introduction

Background of the Study

Producing future managers is the primary objective of the Bachelor of Science in Business Administration, major in Management (BSBA Management) program of the College of Business Administration and Accountancy (CBAA) of the University of Northern Philippines (UNP). The field of management is growing wider and richer that the management theories and approaches students learn in the classroom are insufficient to mold them into

skilled managers ready to be gainfully employed not only in business but also in schools, hospitals, research centers, government agencies, and other organizations. Hence, the need for On-the-Job Training (OJT) or practicum.

In the same vein, all organizations, regardless of their structure and whether they are profit-oriented or not, have certain goals. To achieve these goals, systems and procedures are set and followed. Part of the implementation of these operational activities is a regular review to check/evaluate whether or not they serve their purposes. The person needed by the organization to make an objective review or evaluation is an outsider, a third party. This is where the services of a management consultant comes in. A management consultant can be a Certified Public Accountant (CPA) or a management accounting practitioner (MAP).

A management consultant is in a better position to do the review or evaluation because the work involves checking the performance of activities against the plan or standards set. He helps the organization identify managerial and operating problems and recommends practical solutions to these problems. He can even assist in the implementation of his recommendations, if necessary.

Preparing future management consultants for this job is the aim of the BSBA Management Accounting program of the UNP CBAA. Managerial and accounting skills building and work value formation are prerequisites in the preparation of management accounting students for employment as management accounting practitioners. These competencies are gained both from the classroom experiences and the OJT or practicum.

On-the-job training/practicum combines actual experience with classroom instruction. It has the advantage of strongly motivating the trainee to learn because the experience is gained in the actual job site, not in an artificial situation. The student typically follows a set of procedures in performing a particular task making use of theories learned in classroom discussions.

Practicum/OJT has a place in a balanced program for developing potential managers and management consultants. To prepare the trainees to become well-rounded managers/management consultants, they have to acquire decision-making as well as interpersonal skills. The potential managers/consultants will need these skills when they perform the following tasks: planning, organizing, staffing, directing, controlling, management accounting/auditing, and advising/giving technical assistance to management.

Practicum experience is vital to professional growth. Interaction with all the personnel in the workplace is seen as a major source of motivation, information, and insights. The trainee's exposure to information, insights, and events outside the confines of his job will help him improve his efficiency in the performance of his duties along the different areas of management and management accounting-office management, human production management, marketing management, financial accounting, and managerial accounting.

The fields of Management and Management Accounting are rapidly expanding. It is, therefore, imperative that the BSBA Management and BSBA Management Accounting students be given a strong foundation or background to ensure successful operation of business once they are employed. This background or foundation should be in the form of theories and first-hand experiences, hence, the need for practicum.

This study endeavored to determine the problems and needs of the BSBA Management and BSBA Management Accounting practicum students in order to gather information, feedbacks, or suggestions for curricular enrichment/revision which is primarily aimed at improving the marketability of Management and Management Accounting graduates. The adequacy of the Management and Management Accounting curricula and the extent to which the Management/Management accounting theories are learned and applied are reflected to a certain degree in the practicum/OJT performance. This investigation was addressed towards this end.

Objectives of the Study

This study attempted to identify the problems and needs of the BSBA Management and BSBA Management Accounting practicum students of the UNP CBAA. It endeavored to answer the following questions:

- I. What are the problems encountered by the BSBA Management and BSBA Management Accounting students during their On-the-Job Training?
2. What are the needs of the practicum students?
3. What are the trainees' suggestions for upgrading the technical/professional/interpersonal skills of future practicum students?

Review of Related Literature

Management

Management is the process of planning, organizing, leading, and controlling the work of organization members and using all available organization resources to reach stated organizational goals (Flipp0, 1981).

Iiigo (1991) defines management as a distinct process of planning, organizing, staffing, directing, and controlling to detennine and accomplish stated objectives by the use of human beings and other business resources.

Modern management can be classified into three different levels: top management,

middle management, and lower level management.

Basic resources of management are men, money, materials, machinery, methods, and market. Management is a broad field of knowledge with its own areas of specialization - personnel or human resources management, financial management, production management, marketing management, and office management.

Management is the most important subject in business, whether it is a private or public entity because it deals with people and how they achieve organizational goals.

The Accounting Profession

Accounting is the language of business. It is a communication tool which enables the Certified Public Accountant (CPA) to disseminate to various interested parties certain quantitative information about the financial activities of a business. The activities of a business enterprise involve and affect the following interested parties: management, owners, short-term and long-term creditors, employees, prospective investors, the government, and the general public. All these parties need to be informed about the financial affairs of a business enterprise. Accounting serves this need.

Accounting is a service activity. Its purpose is to provide quantitative information about economic entities primarily financial in nature, that is useful in making economic decision (PICPA, 1979).

Typically, accounting can be divided into financial accounting and managerial accounting (based on the grounds of the orientation of the reports).

Financial accounting refers to reports that are primarily prepared for external users, such as investors, creditors, and government regulatory and taxing agencies. Some information provided by these reports, like net income, earnings per share, and financial ratios are all of interest to managers.

Cost accounting refers to the process of determining the cost of some particular product or activity (Roque, 1990).

The Management Accounting Practitioner

How can an accountant or a management accounting practitioner help management?

In the course of his regular audit and tax practice, a CPA[MAP comes across many aspects of his client-firm's operational activities which require improvements or changes. As a result, the CPA[MAP gives advice and technical assistance to the firm's management in order to solve problems or prevent would-be problems. The organization or the business

firm counts on the CPA[MAP as its impartial adviser.

The two management functions which affect the activities of the management consultant are planning and controlling.

Planning involves setting immediate and long-range goals; predicting future conditions that are expected to prevail and considering strategies by which the goals may be attained; and deciding which of these strategies should be used.

Controlling includes checking the performance of activities against the plan or standards set and deciding what corrective actions should be taken in case there are any deviations between the actual and planned performance (Roque, 1990).

Management's Needs for Accounting Information

Management accounting or managerial accounting refers to reports designed to meet the needs of internal users, particularly by managers. The primary beneficiary of the CPA[MAP's work, therefore, is the management of the client firm.

The management consultant gathers relevant information, analyzes it, breaks it down, sorts it out, and organizes it, to come up with a report that may help the management and other parties make sound decisions. In this process, accounting is inevitable because it is instrumental in setting standards such as budgets, standard costs, ratios, etc. Accounting is the principal means of measuring and recording actual performance; and through accounting reports, particularly analytical reports, actual is compared with standards to guide management in making the necessary corrective action.

On-the-Job Training (OJD)

Abasolo (1991) defines OJT as any adequately supervised training on the job supplemented by related theoretical instructions. It is the most commonly used method of training future/new managers or employees to acquire operating skills and to learn the job performed in offices, shops, and laboratories.

Learning by experience cannot and should not be eliminated as a method of developing managers. On-the-job problem-solving, colleague interaction, and outside professional meetings are few of the important practical activities that the trainee can have wherein there are opportunities for transfer of learning from theory to practice. The trainee's knowledge of the total organization, experience in budget preparation, attendance at departmental planning meetings, discussing the importance of systematic methods of training subordinates, delegation of authority and responsibility, assessing performance of employees, and working with equipment engineers are other firsthand experiences that can enhance the future manager's marketability.

Rationale for OJT

The main concern of the BSBA Management and the BSBA Management Accounting Program is to prepare tomorrow's managers and management consultants. Business and accountancy schools must ensure that potential managers/consultants receive adequate and relevant training to improve their technical competencies as well as interpersonal skills. The ultimate goal of OJT is the systematic development of the attitude/knowledge skill/behavior pattern required for the adequate performance of the trainee's future job or task.

During the OJT period, the trainee receives guidance and knowledge about the policies and practices of an organization; he learns how to work with people and how to perform managerial functions- he is given technical and professional training.

Methodology

This study involved 49 BSBA Management and 49 BSBA Management Accounting OJT students for Second Semester, School Year 1999-2000,

It utilized the descriptive method of research. The instruments used to gather information on the respondents' needs and problems during practicum hours were questionnaires delivered personally to the respondents. Statistical tools used were frequency counts, percentages, and ranking.

Findings and Discussion

Problems During Practicum Hours

Table 1 shows that among the Management students, rank 1 among their problems was difficulty in adjustment for both trainee and employee. Rank 2 was distance between home and office. Rank 3 was breaktime policy and overtime and rank 4 concerned confusing tasks/insufficient orientation of management in the workplace. Rank 6 were poor mastery on computers, undesirable environment, and doing personal favors for employees/

Table 1. Problems encountered during practicum hours by BSBA Management OJT students.

PROBLEM ENCOUNTERED	FREQUENCY	PERCENTAGE	RANK
1. Difficulty in adjustment (both trainee and employee)	14	29.00	1
2. Distance (home to office)	11	22.50	2
3. No breaktime policy; overtime	6	12.00	3
4. Confusing tasks/insufficient orientation of management (workplace)	5	10.00	4
5. Poor mastery on computers	1	2.00	6
6. Undesirable environment (hot, boring)	1	2.00	6
7. Doing personal favors for employees	1	2.00	6
8. No problem	10	20.50	
Total	49	100.00	

For the Management Accounting students, difficulty in adjustment ranked first among their problems, followed by poor mastery on computers and undesirable environment, which were given the rank 2.5. No breaktime policy and overtime as well as confusing assignments or insufficient orientation of the management in the workplace were the least problems encountered.

Table 2. Problems encountered during practicum hours by the BSBA Management Accounting OJT students.

PROBLEM ENCOUNTERED	FREQUENCY	PERCENTAGE	RANK
1. Difficulty in adjustment (both trainee and employee)	10	21.00	1
2. Poor mastery on computers	3	6.00	2.5
3. Undesirable environment	3	6.00	2.5
4. No breaktime policy; overtime	1	2.00	4.5
5. Confusing tasks/insufficient orientation of management (workplace)	1	2.00	4.5
6. No problem	31	63.00	
Total	49	100.00	

Needs of Practicum Students

The Management and Management Accounting students enumerated four needs namely: more computer subjects and facilities; sufficient educational reading materials; more supervision; and self-confidence building.

Suggestions for Upgrading OJT Experiences

To enhance the technical/professional/interpersonal skills of future practicum students, the trainees suggested that the following traits/work attitudes should be strengthened.

From the Management group: patience, friendliness, industriousness, alertness, love of work, punctuality, politeness, attentiveness, honesty, self-confidence, and tactfulness were suggested (table 3).

Table 3. BSBA Management students' suggestions for upgrading OJT experiences.

TRAIT	FREQUENCY	PERCENTAGE	RANK
1. Patience	9	18.4	1.5
2. Friendliness	9	18.4	1.5
3. Industriousness	8	16.3	3
4. Alertness	5	10.2	4
5. Love of work	4	8.2	5.5
6. Punctuality	4	8.2	5.5
7. Politeness	3	6.0	7
8. Attentiveness	2	4.1	9
9. Honesty	2	4.1	9
10. Self-Confidence	2	4.1	9
11. Tactfulness	1	2.0	11

From the Management Accounting group the following were suggested: industriousness, sense of responsibility, friendliness, punctuality, patience, attentiveness, courtesy, honesty, loyalty, secrecy, accuracy, cheerfulness, good grooming, self-confidence, and communication skills (table 4).

Table 4. BSBA Management Accounting students' suggestions for upgrading OJT experiences.

TRAIT	FREQUENCY	PERCENTAGE	RANK
1. Industriousness	11	22.5	1
2. Sense of responsibility	8	16.3	2
3. Friendliness	6	12.3	3
4. Punctuality	5	10.2	4
5. Patience	4	8.2	5
6. Attentiveness	2	4.1	8
7. Courtesy	2	4.1	8
8. Honesty	2	4.1	8
9. Loyalty	2	4.1	8
10. Secrecy	2	4.1	8

Table 4. Continued.

TRAIT	FREOUENCY	PERCENTAGE	RANK
11. Accuracy	1	2	13
12. Cheerfulness	1	2	13
13. Good grooming	1	2	13
14. Self-confidence	1	2	13
15. Communications skills	1	2	13

Summary of Findings

The following are the findings of this research:

Problems of the BSBA Management Practicum Students

1. Difficulty in adjustment (both trainee and employee).
2. Poor mastery on computers.
3. Undesirable environment (hot, boring)
4. No breaktime policy; overtime
5. Confusing tasks/insufficient orientation of management.

Problems of the BSBA Management Accounting Trainees

1. Difficulty in adjustment (both trainee and employee)
2. Distance (home to office)
3. No breaktime policy; overtime
4. Confusing tasks/insufficient orientation of management (workplace)
5. Poor mastery on computers
6. Undesirable environment (hot, boring)
7. Doing personal favors for employees

Needs of the Practicum Student

The needs of the BSBA Management and BSBA Management Accounting students are: more computer subjects/facilities; supervision; sufficient educational reading materials; more supervision; and self-confidence building.

Conclusions

On Problems

1. Foremost among the problems of the BSBA Management and BSBA Management Accounting students is difficulty in adjustment, both trainee and employee.
2. The other problems common to both groups are the following: poor mastery on computers; undesirable environment (hot, boring); no breaktime policy/rendering overtime work; and confusing tasks/insufficient orientation of the workplace management.
3. Doing personal favors for employees was considered a problem by the BSBA Management Accounting trainees but not by the Management practicum students.

On Needs

The BSBA Management and BSBA Management Accounting practicum students broached the following needs: (1) more computer subjects/facilities; (2) sufficient educational reading materials; (3) more supervision; and (4) self-confidence building.

On Suggestions for Upgrading OJT Experiences

The OJT students stressed the following virtues/work attitudes to be strengthened so that the future trainees will be able to enhance their technical/professional/interpersonal skills: alertness, attentiveness, honesty, industriousness, love of work, patience, politeness, self-confidence, tactfulness, accuracy, cheerfulness, courtesy, friendliness, good grooming, honesty, loyalty, punctuality, secrecy, and sense of responsibility.

Recommendations

1. There should be a friendly atmosphere in the workplace so that both employee and trainee will feel comfortable with each other. Every human being needs to feel approved; it is in our nature to desire acceptance. The right mix, i.e. employee knows his role as trainer and the practicum student understands his role as trainee, is essential in solving the problem of difficulty in adjustment. Developing desirable professional and personal traits/interpersonal skills should be emphasized during practicum hours.

2. The learner is the center of the curriculum. The quality of the school's graduate is as good as the quality of its curriculum, teaching staff, educational tools and devices, and physical facilities. Efforts should be directed towards improving the quality of business education offered so that trainees can continually move in the direction of relevance and

excellence. Part of this move would be offering more advanced computer subjects/more hands-on activities before students are fielded in OJT. Providing up-to-date supplemental reading materials will beef up the knowledge gained in the classroom.

3. Physical facilities development or providing an environment conducive to tedious work schedule should be given much concern by the workplace management.

4. Part of the stipulations in the Memorandum of Agreement (MOA) between the College and the OJT Management should be (1) provision for a breaktime; (2) requiring overtime service not compulsory; (3) doing personal favors for employees to be minimized; and (4) giving appropriate consideration to distance when deploying trainees. Practicwn students who come from distant towns should be advised to stay in boarding houses near the training place.

5. The trainee's OJT performance can be attributed to proper supervision and orientation, both employee and trainee. To avoid the problem of confusing task and self-confidence building, there should be closer supervision by the school and the OJT management. The OJT performance of the student should be evaluated every week by the trainer so that an immediate feedback can be monitored by the professor-adviser, thus, enable him to adjust or adopt necessary measures for remediation and enrichment in the transformation process.

6. Management and Management Accounting are the most important subjects in public administration and in business because the fields deal with people, establishing and achieving objectives. In producing future managers and management consultants, Management and Management Accounting professors are in the forefront. The quality of graduates depends largely on the quality of their teachers. Although the OJT is the responsibility of both the school and the workplace, the learning institution takes the lion's share of the responsibility in the transformation process. Thus, the teachers and the trainers should be genuinely interested in helping the practicum student learn and have a desire to make a difference in their lives by seeing to it that during the practicum hours, the trainees should receive extensive and intensive training on leading, motivation, working as part of a team, resolving conflicts, and engaging in similar interpersonal activities. Doing this will enable the trainee to cope with all types of organizations and all kinds of business and public administration conditions, local as well as international/global.

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