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RESEARCH ARTICLE

LIVED EXPERIENCES OF ACCOUNTANCY, BUSINESS AND MANAGEMENT (ABM) TEACHERS IN BUENASCAR, DIVISION OF AGUSAN DEL NORTE: BASIS FOR INTERVENTION

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Abstract

This study investigated the challenges faced by senior high school (SHS) teachers in handling Accountancy, Business, and Management (ABM) subjects. Three public secondary schools were included in the study: Guinabsan National High School, Nasipit National Vocational School, and Senior High School in Carmen, Agusan del Norte. There were 16 participants in the key informant interview. A semi-structured interview guide (convenience sampling) was used to gather data. The quantitative data from the surveys was statistically analyzed using frequency and percentage. Thematic analysis and coding were used to interpret the qualitative data from the interviews to have a clear picture of the ABM teachers' experiences, which ensures a comprehensive, reliable, and meaningful overall study outcome. The study found that while ABM teachers are dedicated, they lack subject-matter expertise due to limited ABM-specific training and a curriculum focused on theory rather than practical application. This, along with limited resources, hinders student learning and preparedness for business careers.

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Introduction:-

Education is a transformative journey, and at the heart of this journey are teachers who serve as the catalysts of learning, community development, and societal advancement toward the betterment of all. Teachers serve as the driving force behind educational growth. They inspire curiosity, foster critical thinking, nurture personal development, adapt to diverse learning styles, and build relationships in building an academic community. The "Governance of Basic Education Act of 2001" or "DepEd Act," also known as Republic Act No. 9155, specifically outlines the obligations of instructors in the Philippine educational system. In Section 14 of the DepEd Act, it is stated that "The State shall ensure that quality education is accessible to all and shall take appropriate steps to make such education relevant to the national goals, aspirant for the individual learner, and responsive to the needs of society." This section emphasizes the significance of teacher quality and professional development.

The Accountancy, Business, and Management (ABM) track is one of the five academic strands offered under the Senior High School (SHS) K-12 Basic Education Curriculum. This track is designed for students who have a keen interest in pursuing higher education and careers in accountancy, business, or related fields. Since its implementation in June 2016, many ABM-SHS teachers have been teaching this strand, providing quality education to their students (Garcia et al., 2020). In the case of BueNasCar in Schools Division of Agusan Del Norte, teachers assigned to teach

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subjects possess qualifications in relation to their specialization; however, some are unit earners, and some are newly hired and immediately placed in teaching one of the challenging strands in the senior high school curriculum with minimum engagement in training and development sessions.

This study is anchored on the principles of Shulman's Model of Teacher's Competence. Shulman's (1986) theory posits that teachers require a distinctive form of knowledge, which he calls pedagogical content knowledge. This type of knowledge arises from the integration and synthesis of two fundamental types of knowledge: pedagogical knowledge (what teachers know about teaching and learning) and subject matter knowledge (what they know about the subject they teach). Pedagogical content knowledge is particularly valuable for exploring experiences across diverse social groups and investigating underexplored fields of study, as it enables teachers to bridge the gap between theoretical concepts and practical applications.

The method employs a descriptive research methodology, focusing on participants' perspectives while recognizing the researcher's personal viewpoints. The application of Shulman's Model was appropriate for uncovering the lived experiences of ABM teachers in implementing the Accountancy, Business and Management strand. This study was visualized through a swim lane diagram, which highlights the collaborative nature of this study. Initially, the proponent, thesis adviser, and panel members of SJIT discuss the research flow, ensuring alignment with the research goals. This is followed by the proponent developing the interview guide questions, which the adviser then reviews. This iterative process of development and revision ensures the interview guide effectively gathers relevant data from the research participants, the ABM teachers of BueNasCar. Once approved, the proponent sets up interview sessions across the three districts. Following data collection, the proponent delves into data analysis, utilizing coding and thematic analysis to extract meaningful insights from the interviews. Finally, the results and findings are integrated into the thesis document, which is then presented and defended before the panel.

This study aimed to determine the lived experiences of ABM teachers in the implementation of the Accountancy, Business and Management (ABM) strand. Specifically, this sought to answer the following questions: (1) What is the demographic profile of the ABM teachers in terms of age, educational attainment, teaching position, number of trainings and seminars attended, types of training attended, number of years in teaching and specialization? (2) What are the challenges experienced by the teachers in BueNasCar in handling ABM subjects? (3) What are the coping strategies teachers employ to navigate the challenges they encounter? (4) What are the insights of teachers in the ABM strand? (5) What professional development training is desired by ABM teachers? (6) Based on the findings of the study, what intervention program can be designed?

Considering the situations above, the researcher, as one of the ABM teachers in the abovementioned division, opts to pursue this study, which aims to craft a proposed development program that would address the possible gaps between actual performance and what is expected from ABM teachers.

Methodology:-

Research Locale

This study, which focuses on the competencies of SHS ABM teachers, was conducted in the BueNasCar Public Schools Division Office of Agusan del Norte during the School Year 2023-2024. The division is composed of three Public Secondary Schools: Guinabsan National High School, Nasipit National Vocational School, and Senior High School in Carmen, Agusan del Norte.

Since there is a significant impact on quality education in the province, the number of learners increases year after year, resulting in a substantial effect on the demands of public-school teachers. Every year, public school teachers meet the needs of thousands of learners. The respondents were sixteen (16) teaching personnel of Buenavista, Nasipit, and Carmen Public Secondary Schools.

Further, the SDO continuously seeks to improve the academic performance of the learners, particularly in literacy and numeracy, which leads to the implementation of various programs that support 21st-century skills.



Figure 1:- Map of the Locale of Study.

Research Design

This study utilized a descriptive research design using a phenomenological approach (Selvi 2008). Phenomenology concentrates on an individual's first-hand experiences rather than the abstract experiences of others. It emphasizes understanding the meaning of phenomena through personal perspectives and direct experiences. This approach encourages introspection, personal discovery, and new learning. It also necessitates a committed inquiry into knowledge and a genuine desire to understand both oneself and others. Phenomenological approach examines people's everyday experiences while setting aside the researchers' preconceived notions about the phenomenon. This method is deemed appropriate for this paper because it aimed to determine the challenges experienced by the ABM teachers and their insights into teaching the ABM strand.

Participants

The study participants were teachers handling ABM subjects in Buenavista, Nasipit, and Carmen. The researcher used convenience sampling in the interview. This means that sixteen (16) respondents have undergone interviews based on geographical proximity and availability of ABM teachers.

Table 1:-Number of Interviewed Respondents by Municipality.

Municipality	Schools	Number of Teachers Handling ABM Subjects
Buenavista	Guinabsan National High School	4
Nasipit	Nasipit National Vocational School	5
Carmen	Senior High School in Carmen, Agusan del Norte	7
Total		16

Instrument

This study employed a semi-structured interview protocol to gather in-depth data about the challenges and insights from SHS ABM teachers in SDO Agusan del Norte during the 2023-2024 school year. The semi-structured approach enabled the researchers to explore specific topics while allowing for flexibility and follow-up questions to clarify important points that arose during the interviews. The interviews were audio-recorded and subsequently transcribed, allowing for a thorough examination of both verbal and non-verbal communication, which is essential for rich and accurate data analysis.

Data Gathering Procedure

Upholding ethical research practices, the researcher secured formal approval from the Schools Division Superintendent of Agusan del Norte. This approval was extended to public school district supervisors, school heads of participating schools, and the study's respondents. Then, the researcher conducted informed consent interviews

with participating teachers. Following statistical analysis and interpretation of the tabulated data, key findings, conclusions, and recommendations were formulated. After incorporating feedback from the oral defense committee, the manuscript was meticulously revised, edited, and bound before final submission to the Graduate Studies Program office.

Ethical Considerations

The researcher carefully considered various ethical factors in conducting this study, which allowed her to adhere to the code of conduct during the collection of necessary data. Before doing the study, she secured permission from the immediate heads of office and respondents. In addition, she made sure that participation in studies was voluntary, informed, and safe for research subjects. Likewise, their information was to be kept confidential and treated with utmost anonymity.

Statistical Analysis

To analyze the data from this study, researchers used a combination of quantitative and qualitative methods. Frequency and percentages were used to describe the characteristics of the SHS ABM teacher participants. Additionally, thematic analysis was employed to identify the recurring themes and challenges faced by the teachers in handling the ABM subjects. Finally, coding was used to ensure the anonymity of the teacher participants who provided the data.

Results and Discussion:-

Teachers have a great passion for what they do. Their goal is to assist students in developing a mindset relevant to their field of study or career. However, in order to accomplish this, educators must possess more than just a fundamental understanding of teaching methods; they must also gain sufficient pedagogical experience to enable them to think creatively about how to deliver their subject to the students (Entwisle, 2017). Table 2 provides a demographic profile of the respondents in the BueNasCar, Division of Agusan del Norte. The majority of the respondents are between 31 and 40 years old (75%), followed by those between 25 and 30 years old (18.75%), and those between 41 and 50 years old (6.25%). The majority of the respondents have earned units in graduate studies (81.25%), with 12.5% holding a Bachelor of Science degree and 6.25% holding a master's degree. The majority of the respondents are TeacherII (75%), with 12.5% holding a Teacher III position and 6.25% holding a Special Science Teacher I or Master Teacher I position. The majority of the respondents have attended 6 or more trainings (62.5%), with 31.25% having attended 0 trainings and 12.5% having attended 1 to 5 trainings. The majority of the training conducted by the Division of Agusan del Norte were non-ABM related (98%). The majority of the respondents have 6 or more years of teaching experience (62.5%), with 25% having less than 5 years of experience and 6.25% having 11 or more years of experience. The majority of the respondents have a non-ABM major (75%), while only 25% are ABM major graduates.

Table 2:-The frequency and percentage distribution on the demographic profile of the respondents in the BueNasCar, Division of Agusan del Norte

Demographic Profile Variables		Frequency	Percentage
Age			
	25 to 30 years	3	18.75
	31 to 40 years	12	75.00
	41 to 50 years	1	6.25
Educational Attainment			
	Bachelor of Science Graduate	2	12.50
	With MS/MA Units/CAR	13	81.25
	MS/MA Graduate	1	6.25
Teaching Position			
	Teacher II	12	75.00
	Teacher III	2	12.50
	Special Science Teacher I	1	6.25
	Master Teacher I	1	6.25
Number of Training Attended			
	0 trainings	5	31.25
	1 to 5 trainings	2	12.50

	6 to 10 trainings	6	37.50
	More than 10 trainings	3	18.75
Type of trainings conducted by the Division of Agusan del Norte			
	ABM Related trainings	2	2.00
	Non-ABM Related Trainings	82	98.00
Experienced in Teaching			
	Below 5 years	4	25.00
	6 to 10 years	10	62.50
	11 to 15 years	1	6.25
	More than 15 years	1	6.25
Specialization			
	ABM Major	4	25.00
	Non-ABM Major	12	75.00

While teachers with non-ABM majors (75%) bring valuable pedagogical skills, the research emphasizes the importance of robust content knowledge for effective Teaching, particularly in specialized subjects like ABM (Neumann et al., 2019). This can impact student learning and understanding of complex ABM concepts. To address this, schools can implement a two-pronged approach. Firstly, targeted professional development programs specifically focused on the ABM curriculum are essential. These programs should go beyond general pedagogy and delve deeper into the core concepts, recent advancements, and best practices in teaching ABM subjects. This can involve workshops led by experienced ABM educators, collaborations with ABM subject-matter experts from universities, or online courses specifically designed for teachers (Zeng, 2020). Secondly, exploring alternative pathways to subject-area qualifications can be beneficial. Schools can partner with institutions offering ABM-focused graduate programs to provide financial assistance or flexible scheduling options for teachers pursuing these qualifications. By equipping teachers with a strong foundation in ABM content knowledge alongside their existing pedagogical skills, schools can create a well-rounded ABM strand that fosters a deeper understanding and appreciation for the subject among students.

The researcher gathers the responses and data through the interview. The responses are transcribed and grouped into themes. The participants' input was instrumental in formulating the study's conclusions. Their thoughtful and relevant responses provided essential data that shaped the overall findings, making their contributions invaluable to the research process. Based on the responses of ABM teachers, the themes generated were divided into four sections: (1) challenges experienced by teachers in handling ABM subjects; (2) coping strategies employed by teachers to navigate the challenges encountered; (3) insights of teachers handling ABM strand; (4) desired professional development of the teachers.

Theme 1:- Challenges experienced by teachers in handling ABM subjects.

The challenges experienced by the ABM teachers. ABM teachers face a multitude of challenges that hinder their ability to educate students effectively. After conducting an interview, the following subthemes were generated:

Curriculum.

The current ABM curriculum presents several challenges for teachers. The sheer volume of learning competencies packed into a limited timeframe makes it difficult to cover all the material adequately. Additionally, some competencies need more precise definitions, leading to confusion for both teachers and students. Furthermore, the curriculum prioritizes theoretical knowledge over practical skills, leaving students unprepared for real-world business applications. This highlights the need for a revised curriculum focusing on essential skills, streamlining competencies, and incorporating more practical learning opportunities. Furthermore, the focus on theoretical knowledge can be overwhelming for students, who struggle to see its practical application. Additionally, some learning objectives are unclear, requiring teachers to invest extra time in deciphering them for proper lesson planning.

Participant 1 mentioned that,

"Good afternoon, ma'am. I'd like to bring to your attention a few challenges that I believe are hindering the effectiveness of our lessons. Firstly, I think it's essential to make our lessons more accessible and easier for learners

to understand and grasp the subject matter. To achieve this, I suggest we focus on simplifying the curriculum and using effective teaching strategies that cater to different learning styles. Secondly, the time frame suggested in the curriculum guide is quite challenging to manage. Many learners struggle to keep up with the pace, which can lead to feelings of frustration and decreased motivation. I propose we revisit the time frame and consider condensing or restructuring the content to make it more manageable. Additionally, the congested learning competencies in the curriculum guide are another significant challenge. With too many competencies to cover in just one semester, it's unrealistic to expect students to absorb and master all of them within a short period. I believe we should prioritize the most essential competencies and focus on delivering high-quality instruction rather than trying to rush through an extensive curriculum. Lastly, limited resources are also a significant constraint. We often face difficulties in procuring necessary materials, such as textbooks and educational technology, which can hinder our ability to provide quality education. Furthermore, the occasional breakdown of equipment like TVs can be frustrating and disrupt our lessons. I would like to request additional support and resources to ensure we can deliver the best possible education for our learners."

Teacher Training and Support.

Teacher support and training are other areas needing improvement. Some teachers lack a background in business or accounting, making lesson delivery difficult. The lack of adequate training and professional development opportunities for ABM teachers is a significant obstacle. Many teachers assigned to ABM subjects need a background in these areas, putting them at a disadvantage when delivering the material.

Furthermore, even qualified teachers may not have had sufficient training in applying theory to real-world scenarios, leaving them unprepared to bridge this gap for their students. Moreover, even experienced teachers need help to keep their knowledge and teaching methods current due to limited access to workshops and training programs. This necessitates a more robust system for supporting ABM teachers through ongoing training programs and mentorship opportunities.

Limited Resources.

The scarcity of resources available to ABM teachers hinders effective Teaching. Limited resources add to the burden, as teachers often had to create their learning materials, taking away valuable lesson planning and professional development time. Furthermore, the lack of readily available activity sheets increases the workload for teachers, taking away valuable lesson preparation time. Addressing these resource limitations would not only significantly improve the learning environment for both teachers and students but also unlock the full potential of our students.

Participant 2 mentioned that,

"Good afternoon, Ma'am Glo. I'd like to highlight three key areas that require attention. Firstly, the curriculum needs to focus on essential skills applicable to students, as even experienced learners struggled to cope with lessons. Second, teacher development is crucial, with teachers needing training and updates to stay current with lessons. Third, ready-made learning materials are necessary, including activity sheets, to save time and enhance teaching quality.

Student Challenges.

The current curriculum design must be revised to capture student interest, leading to disengagement with dry or theoretical topics. Additionally, the presence of students with varying academic backgrounds and levels of motivation creates challenges for teachers to cater to everyone's needs. Teachers must find ways to make learning more engaging and relevant for students by incorporating interactive activities and focusing on real-world applications.

Participant 4 mentioned that,

"I faced challenges in bridging the gap between theoretical knowledge and real-world application. For instance, conducting a survey about establishments in Carmen was difficult because students struggled to apply theoretical concepts in practical settings. To address this, I'll find ways to make lessons more engaging and interactive. Additionally, the congested competencies in the curriculum need to be streamlined to ensure students can absorb and apply the most relevant skills."

Time Constraints.

Limited time due to overlapping activities further hinders both teachers' ability to prepare engaging lessons and students' ability to complete tasks. The pressure to balance teaching responsibilities with lesson preparation creates a significant time burden for ABM teachers. Furthermore, demanding school activities outside of class limits students' time to complete assignments and practice essential skills effectively. Finding ways to streamline workloads for teachers and optimize student learning time outside of class would be crucial in overcoming these time constraints.

Participant 6 mentioned that,

"As a nurse-turned-teacher, I faced challenges in teaching subjects outside my expertise. I relied on curriculum guides and struggled to prepare lessons due to distance from my station and lack of resources. I also found it difficult to create engaging activities for ABM students in Understanding, Culture and Society and Politics, a subject I wasn't familiar with. As a teacher, I learned to adapt and challenge myself to deliver lessons correctly, ensuring student engagement and transfer of learning."

Since teachers approach each lesson differently, it can be challenging to gauge how effective their instruction is for the students. Based on the study of Roque et al. 2019, the majority of students require proficient teachers in order to learn effectively. The outcomes show the students how successful the teacher's strategies are. These demonstrate that the responders are aware of their obligations and are a testament to the quality of instruction they received from their lecturers. When they meet the prerequisites, this affects how well they perform academically. The study suggests that school administrators host workshops to foster group conversations between students and teachers and provide training or seminars for teachers to enhance their instructional techniques.

Theme 2: Coping strategies employed by ABM teachers to navigate challenges encountered

The following subthemes arise; resourcefulness (utilizing technology, creating supplementary material, and utilizing readily available resources), collaboration (consulting with experienced teachers), adapting teaching methods (incorporating technology and activities and focusing on practical applications), self-directed learning (seeking professional development and independent research), and advocacy (curriculum revision and increased training opportunities).

Resourcefulness.

ABM teachers leverage technology in various ways to overcome resource limitations. They use online platforms like YouTube for lesson ideas, tutorials, and professional development opportunities like webinars. This highlights their ability to adapt and find creative solutions using readily available tools. However, dependence on free online resources may only sometimes provide the most structured or high-quality content. Teachers' creation of additional learning materials demonstrates their dedication to filling gaps in the curriculum and catering to diverse student needs. However, this can be a significant time commitment on top of existing workloads. Teachers find ways to maximize the use of available resources. This could involve using technology for soft copies instead of printing everything or relying on curriculum guides and MELCS to structure their lessons. This subtheme emphasizes their ability to be practical and resourceful within constraints.

Participant 1 mentioned that,

"To overcome challenges in teaching, I've had to search for additional learning materials to keep pace with the subject matter and congested competencies. To conserve resources, I use technology to provide digital copies of materials, reducing the need for printing. With limited training opportunities, I've adapted to focus on what's available and prioritize efficiency."

Collaboration.

Collaboration among teachers fosters a supportive learning environment. Consulting with experienced ABM teachers allows new or less experienced teachers to gain valuable insights, lesson ideas, and best practices. However, access to skilled teachers within a school or district might be limited.

Participant 3 mentioned that,

"I coped with ABM teaching challenges by seeking resources from YouTube videos and observing other teachers to learn new approaches and ideas, adapting their methods to effectively teach accounting and business management topics to my students."

Adapting Teaching Methods.

Incorporating technology and interactive activities demonstrates the teachers' commitment to engaging lessons and catering to different learning styles. This can involve using simulations, presentations, or online quizzes, which can enhance student participation and understanding. Teachers bridge the gap between theory and real-world scenarios by focusing on practical applications. This can be achieved through case studies, guest speakers, or projects that require students to apply their knowledge to solve problems. This approach can make learning more relevant and prepare students for future careers.

Participant 3 mentioned that,

"I searched videos and modules to enhance student practical experience. I also created interactive activities and lesson materials, including a business ethics survey to engage students. As a Math major, I sought ways to apply ethics to ABM competencies, recognizing the importance of teacher training to effectively handle complex subjects."

Self-Directed Learning.

ABM teachers actively seek professional development opportunities, highlighting their commitment to continuous improvement. This can involve attending workshops, conferences, or online courses. However, access to training opportunities can vary depending on location and funding availability. Independent research demonstrates teachers' initiative and dedication to mastering unfamiliar topics. They may use various methods, such as reading books, watching tutorials, or observing other teachers. While this approach shows their commitment, it can be time-consuming. It may only sometimes guarantee the acquisition of the most effective teaching strategies.

Participant 6 mentioned that,

"As a teacher with no prior experience, I sought help by attending seminars, investing in books, and creating lesson plans using MELCS and curriculum guides. I also used YouTube tutorials to find engaging activities for my ABM students, particularly for the challenging subject of politics."

Advocacy.

ABM teachers advocate for a curriculum revision that focuses on practical skills and addresses the limitations of the current version. This highlights their awareness of the need for improvement and their desire to provide students with a more relevant and practical learning experience. The advocacy for more ABM-specific training opportunities demonstrates the teachers' recognition of the need for ongoing support in this specialized field.

Participant 5 mentioned that,

"As an ABM teacher, I face challenges due to academic difficulties and poor learning atmosphere. I believe it's crucial to revisit the curriculum and provide support, such as mentorship and peer consultation, to help students understand complex topics."

In conclusion, the subthemes showcase the multifaceted coping strategies employed by ABM teachers. The reviewed themes showcase ABM teachers' multifaceted challenges and coping strategies. Their resourcefulness, collaborative spirit, and commitment to self-directed learning are commendable (Viterouli et al., 2024). However, their reliance on individual initiatives to address resource limitations and professional development needs highlights a potential gap for a more systemic approach (Hennessy et al., 2022). The challenges related to curriculum design and teacher training echo the findings of Zao and Ko (2024), who identified a need for a more practical and industry-relevant curriculum and the importance of providing teachers with ongoing support and training opportunities. The coping strategies employed by ABM teachers demonstrate their dedication to overcoming challenges. However, as noted in prior research (Russell et al., 2022), this reliance on individual initiative may only be sustainable in the short term. Their resourcefulness, collaborative spirit, and commitment to self-directed learning are commendable. However, their reliance on individual initiatives to address resource limitations and professional development needs highlights the potential for a more systemic approach. Increased support from institutions and the Department of Education in the form of curriculum revisions, readily available resources, and targeted training opportunities would empower ABM teachers to be even more effective in their crucial role.

Theme 3: Insights of teachers handling ABM Strand

The insights shared by these ABM teachers highlight a complex and dynamic picture of teaching within this strand. There is a clear sense of dedication, a desire to empower students, and an acknowledgment of challenges. Recurring themes are the need for integration with another strand, equipping students with practical skills, teacher training and

development, and curriculum streamlining and real-world applications. Crucially, teachers emphasize the need for a focus on real-world skills, communication abilities, and the development of entrepreneurial mindsets among ABM students. The intense interest in cross-strand collaboration suggests an openness to broadening the learning experience. These responses hold significant implications for educators, administrators, and policymakers. There is a need to prioritize accessible ABM-focused professional development programs, revise curriculum guidelines where necessary, and foster an environment that encourages hands-on business experiences for students alongside collaboration among teachers from different disciplines. Participant 5 said that “as an English teacher my final thought for them is our ABM students here in senior high school are equipped physically and intellectually equipped with motivations and since they are guided on how should do or what to do or how will they do on the different fields for example, especially in business proposal it is very basic. We are teaching our students strategies on how to make business and how to apply business in the real field especially if they plan to finish the ABM strand and then as a subject teacher, as an English teacher, the trainings. I believe that our ABM students would have their guts to align themselves in the real business trends because all the lessons all the techniques and strategies were filled with them during the actual studies learned and then applied.”Educators must possess more than just a fundamental understanding of teaching methods; they must also gain sufficient pedagogical experience to enable them to think creatively about how to deliver their subject to the students (Entwisle, 2017). Furthermore, the participants in this study reveal a passionate group of ABM educators committed to student success. However, they face challenges related to curriculum design, access to professional development, and the need for engaging teaching strategies. There is a strong desire for more practical, skills-based training that equips them to prepare students for real-world business scenarios. Additionally, collaboration and integration across subject areas and strands could be beneficial in creating a more holistic learning experience for ABM students.

Theme 4: Desired professional development of the teachers

Table 3: -Distribution of the Desired Professional Development for ABM Teachers.

Themes	Frequency Count	Percentage (%)
Accounting/ Finance Skills	5	31.00
Entrepreneurship and Business Management	3	19.00
Real-world Application and Skills	3	19.00
Teaching Strategy and Pedagogy	5	31.00
Total	16	100.00

The most frequently cited areas for desired training were accounting and finance skills (31%), followed closely by entrepreneurship and business management (19%) and real-world application and skills (19%). Additionally, teachers expressed significant interest in developing their teaching strategies and pedagogy tailored explicitly to the ABM classroom (31%). These findings suggest that ABM educators seek professional development beyond theoretical knowledge, prioritizing training that enhances their ability to prepare students for real-world business challenges and foster effective teaching practices.

Furthermore, the responses strongly emphasize practical and applied skills as the desired focus for future ABM professional development programs. Teachers want more than just a review of theoretical knowledge; they crave training that directly supports their ability to translate ABM concepts into real-world scenarios for their students. This includes a strong focus on core accounting and financial skills, entrepreneurial insight, and the ability to foster communication and problem-solving abilities relevant to business environments. Additionally, there is a clear interest in improving teaching practices with specialized strategies and techniques tailored to the ABM classroom. Building on Ajani (2020), effective professional development for ABM teachers goes beyond attendance. To truly enhance classroom instruction, programs should prioritize practical skills like accounting and entrepreneurship, real-world applications, and ABM-specific teaching methods that engage digital-native learners. Regular training, feedback from senior teachers, and funding to attend workshops are all crucial for empowering ABM teachers to translate theory into practice and prepare students for the business world. The implications are substantial: to truly empower ABM teachers, professional development programs need to shift beyond theoretical reviews and emphasize hands-on, skills-based training that connects directly to the challenges and opportunities students will face in the business world.

Conclusion:-

Based on the findings of this study, the following conclusions are drawn.

1. The majority of the teacher-respondents handling ABM subjects in BueNasCar are not specialized in the said strand, which results in a subject matter expertise gap. This implies that there was a job mismatch during the hiring process. While many teacher-respondents are pursuing graduate studies, there is a gap in recent ABM-specific training. Likewise, specialized teacher-respondents are unit-earner teachers who need more training in pedagogy. Teacher-respondents lacking in-depth knowledge of accounting, business management, and entrepreneurship might struggle to deliver the ABM curriculum effectively, potentially hindering student learning and preparedness for business careers. Students might not develop the necessary skills, impacting their ability to pursue further education or desired careers.
2. It has been eight years since the K-12 Program commenced. Senior high schools in BueNasCar were still grappling with limited resources and a congested curriculum. Despite these challenges, ABM teacher-respondents remain dedicated, prioritizing the creation of an optimal learning environment for their students. However, their commendable efforts would be significantly amplified with an investment in updated resources, a streamlined curriculum, and additional training.
3. ABM teacher-respondents demonstrate remarkable resourcefulness in overcoming challenges. They leverage technology, create their supplementary learning materials, collaborate with colleagues, and actively pursue professional development opportunities. This typifies that teacher-respondents have relied on their own to be an effective and efficient teacher.
4. Evaluating the ABM strand in senior high is crucial to ensure it effectively equips students for the future. The current curriculum is congested and lacks practical application, potentially hindering student engagement and real-world preparedness. Additionally, teacher training may not fully address the specific needs of ABM subjects, and a lack of resources can strain educators.
5. Teacher-respondents need ABM-related training. While some theoretical knowledge remains valuable, teachers crave practical tools for the classroom. This means hands-on training in accounting and finance and fostering real-world skills alongside teaching methods specifically designed for the ABM curriculum. By aligning professional development with these needs, teachers can become better equipped to translate theory into practice, ultimately preparing students for the challenges and opportunities of the business world.
6. Recognizing the need for improved ABM teacher training, this research proposes a multi-pronged intervention program. It includes targeted workshops on accounting/finance, entrepreneurship, and real-world business applications, all aligned with teachers' desired professional development. Furthermore, the program incorporates collaboration with external agencies, industry mentors, and experienced teachers to provide hands-on skill development and ABM-specific teaching strategies. A proposed 3-day capacity development for ABM teachers is designed to address the needs of the teachers. Partnering with relevant agencies, the program addresses this need by offering workshops on accounting, business management, real-world application, and innovative teaching methods. Such learning and development plan is presented below:

Title:Proposed 3-Day Capacity Development for ABM Teachers in Division of Agusan del Norte

Rationale:

A development program for ABM teachers is essential to enhance the educational quality of the Accountancy, Business, and Management (ABM) strand. The proposed 3-day capacity development for ABM teachers stems from the identified needs within the teaching community and the overarching goal of preparing students effectively for real-world business challenges. Based on data analysis revealing the prioritized areas of accounting/finance, entrepreneurship, real-world applications, and specialized teaching strategies, the program is designed to bridge the gap between theoretical knowledge and practical skills essential for ABM educators. By enhancing teachers' expertise in these critical areas, the program aims to foster a more engaging and impactful learning environment, equipping students with the critical thinking, problem-solving, and entrepreneurial mindset needed to succeed in the modern business landscape.

Learning Objectives:

At the end of the activity, the teachers-participants are expected to:

1. develop a deep understanding of core accounting principles and financial management.
2. explore strategies for fostering an entrepreneurial mindset among students.
3. foster critical thinking, problem-solving, and decision-making skills relevant to business environments; and

4. learn pedagogical techniques tailored to ABM subjects, such as active learning methods, project-based learning, and industry collaborations.

Partner Agencies and Time Frame:

Date: July 8-10, 2024

Venue: TBA

A. Technical Education and Skills Development Authority

A.1 Accounting and Finance Skills

1: Fundamentals of Accounting Principles and Practices

2: Journalize Transactions

3: Post Transactions

4: Prepare Trial Balance

5: Prepare Financial Reports

B. Department of Trade and Industry

B.1 Entrepreneurship and Business Management

6: Introduction to Entrepreneurship and Innovation

7: Budgeting, Forecasting, and Financial Reporting

8: Business Planning, Strategy, and Risk Management

C. Department of Education

C.1 Real-World Application and Teaching Strategies for ABM

9: Integrating Case Studies and Simulations in Teaching

Expected Participants:

Participants in this activity are the following:

Participants	Expected Numbers
Teachers	40
School Principal	8
Speaker/Facilitator	5
TOTAL	53

Methodology:-

This involves a comprehensive approach encompassing needs assessment, program design, resource allocation, participant participation, program implementation, evaluation, continuous improvement, and documentation. Beginning with a thorough needs assessment through surveys and interviews, the program design phase focuses on creating a detailed curriculum with expert facilitators covering critical areas like accounting/finance, entrepreneurship, real-world applications, and specialized teaching strategies. Resources are allocated efficiently, including budget, personnel, and facilities, while participant recruitment ensures a diverse and engaged cohort. During implementation, various instructional methods and interactive tools are utilized to deliver engaging workshops and modules. Evaluation is conducted through pre-training and post-training assessments, supplemented by participant feedback, guiding continuous improvement efforts. Finally, thorough documentation and reporting summarize program outcomes, providing insights for future iterations and ensuring a sustained impact on ABM educators' professional growth and student outcomes.

Resources

- a)Facilitator, laptop
- b)LCD
- c)Venue
- d)Sound System
- e)Slide Decks
- f)Training Supplies

Budget Allocation

The budget for this activity amounted to Php 84,325.00 from SCHOOL MOOE 2024 to defray expenses for meals, snacks, training materials/certificates with the breakdown below:

Item No.	Particular	Quantity	Unit Cost	Total
1	Lunch and Snacks (3 days)	53 pax	250.00	39,750.00
2	Accommodation and Venue	53 pax	350.00	37,100.00
3	Seminar-Workshop Materials			
	Brown Envelope	53 pax	15.00	795.00
	Ink for Brother Printer	3 set	1,580.00	4,740.00
	Legal Bond paper	4 reams	200.00	800.00
	A4 Bond paper	3 reams	190.00	570.00
	Paper for certificates	3 reams	190.00	570.00
4	Resource Persons Honorarium	3 days	1,000.00	3,000.00
TOTAL				84,325.00

Source Of Funds:

School MOOE 2024 under Training and Seminars, Office Supplies, and Printing & Publication.

X.Training Matrix

DAY 1		
Time	SCHEDULE OF ACTIVITIES	
	Activity/Session	Office/Person-In-Charge
7:00-8:00	Registration	Secretariat
8:30-9:00	Opening Program Welcome Remarks	Host
9:00-9:15	Preliminaries House Rules Overview/Rationale Presentation of the Schedule of Activities of the 3-day Training	Host
9:15-10:00	Fundamentals of Accounting Principles and Practices Prepare Chart of Accounts, Analyze Documents	TESDA Representative
10:00-11:00	Journalize Transactions Analyze Documents Prepare journal entry Recording business transactions in a Journal.	TESDA Representative
11:00-12:00	Posting Transactions Prepare Ledger Summarize Ledger	TESDA Representative
12:00-1:00	Lunch Break	
1:00-2:00	Prepare Trial Balance List account Titles Transfer Balances from the Ledger Summarize trial balance	TESDA Representative
2:00-3:00	Prepare Financial Reports Prepare Financial Statements	TESDA Representative
3:00-3:15	Break	
3:15-4:45	Analyze Financial Statements	TESDA Representative
4:45-5:00	Professional Reflection	Facilitator
5:00-5:30	Debriefing	Facilitator

DAY 2		
Time	SCHEDULE OF ACTIVITIES	
	Activity/Session	Office/Person-In-Charge
7:30-8:30	MOL (Nationalistic Song, Ecumenical Prayer, Attendance Check, Energizer, Recap) Presentation of the Matrix for the Day	Facilitator
8:30-9:00	Introduction to Entrepreneurship and Innovation	DTI Representative
9:00-10:00	Sustainable and Social Entrepreneurship Entrepreneurial Leadership and Management	DTI Representative
10:00-10:15	Break	
10:15-11:00	Entrepreneurial Finance Innovation and Creativity in Entrepreneurship	DTI Representative
11:00-12:00	Budgeting, Forecasting, and Financial Reporting Budgeting	DTI Representative
12:00-1:00	Lunch Break	
1:00-2:00	Forecasting Financial Reporting	DTI Representative
2:00-3:00	Business Planning, Strategy, and Risk Management VMG of Business	DTI Representative
3:00-3:15	Break	
3:15-4:45	Business Planning Strategic Planning	DTI Representative
4:45-5:00	Professional Reflection	Facilitator
5:00-5:30	Debriefing	Facilitator

DAY 3		
Time	SCHEDULE OF ACTIVITIES	
	Activity/Session	Office/Person-In-Charge
7:30-8:30	MOL (Nationalistic Song, Ecumenical Prayer, Attendance Check, Energizer, Recap) Presentation of the Matrix for the Day	Facilitator
8:30-9:30	Integrating Case Studies and Simulations in Teaching	DepEd Representative
9:30-10:30	Problem-Solving and Decision-Making in Business Contexts	DepEd Representative
10:30-10:45	Break	
10:45-12:00	Active Learning Techniques in ABM Education	DepEd Representative
12:00-1:00	Lunch Break	
1:00-2:00	Post Training Assessment	Facilitator
2:00-3:30	Closing Ceremonies <ul style="list-style-type: none"> Closing Remarks Message of Thanks Awarding of Certificates 	Facilitator
3:30-4:00	Exit Debriefing	Facilitator
4:00-5:00	Home Sweet Home	

Prepared by:

Noted:

GLORIELYN L. LUSTERIO
Researcher-Teacher II

ROLAND G. DELARA
School Principal I

Recommending Approval:

ESTHER GO SANORIA
District Supervisor

Funds Availability:

MARK ANTHONY P. INTANO
Budget Officer

APPROVED:

JEANIE L. MATIVO, Ph.D., CESO V
Schools Division Superintendent

Based on the formulated conclusion of the study, the following recommendations are derived.

Department of Education.

A review of the ABM strand in the Division of Agusan del Norte is necessary. While teachers are resourceful and dedicated, subject-matter expertise gaps, limited resources, and a congested curriculum hinder program effectiveness. To address these issues, the Department of Education should prioritize ABM-specific training for teachers, provide updated resources, and streamline the curriculum. Additionally, collaboration with relevant agencies to offer workshops on accounting, business management, and innovative teaching methods would further strengthen the program and prepare ABM graduates for success.

Curriculum Developers.

Curriculum developers may address the congested ABM curriculum to reduce teacher and student workload and focus more on giving students ample time to apply their learning. This can be achieved by streamlining content and exploring innovative teaching methods that go beyond textbooks.

School Leaders.

School leaders can significantly impact the ABM strand by leading curriculum revisions that reduce student workload and integrate different ABM areas for a comprehensive understanding. Establishing Professional Learning Communities (PLCs) will leverage the expertise of graduate-level teachers while providing support for mid-career teachers in implementing recent pedagogical advancements. Additionally, investing in training and resources for technology integration will empower teachers to utilize technology effectively in their instruction.

Teachers.

ABM teachers can significantly enhance their impact by actively participating in professional development focused on subject-matter expertise, innovative teaching methods, and practical skills like accounting, finance, and entrepreneurship. This, coupled with integrating real-world scenarios like case studies and industry collaborations, will equip students with critical thinking and problem-solving abilities needed in the business world. Furthermore, personalizing learning through tailoring lessons to student needs and incorporating their feedback while effectively utilizing technology for clear feedback will create a more engaging and ultimately successful learning environment.

Students.

To maximize their ABM experience, students shall actively participate in class discussions and seek clarification when needed. Embracing technology integration will enhance learning while actively seeking feedback from teachers, allowing them to improve their understanding and performance. Additionally, exploring school-based entrepreneurship programs or initiatives can help them develop the essential entrepreneurial mindset for future success.

Future Researchers.

To solidify these valuable insights and propel the ABM program forward, replicating this study with similar variables across different regions is recommended. This will not only validate the findings in BueNasCar but also provide a broader national perspective on the state of ABM education. This more extensive data set can then inform targeted improvements to the ABM curriculum and teacher training, ultimately strengthening the program for all students.

Implementing these recommendations across all levels can significantly improve the ABM strand, empower teachers, engage students, and ultimately prepare future generations for success in the business world.

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