

# **Admission and Retention Requirements of the Bachelor of Science in Accountancy Program in Camarines Norte State College: Basis for Policy Enhancement**

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***Abstract:** Curricular programs should be responsive to industry demands not only locally but globally in this day and age. The study was conducted to assess the existing admission and retention requirements of the Bachelor of Science in Accountancy (BSA) Program at Camarines Norte State College. The study used a descriptive research design. The study revealed that the majority of respondents chose BSA as their first choice during the testing and admission stages, had 91-95 grades in high school, have English, Mathematics, and CNSC entrance examination grades within 86 to 90. Findings also show that compliance with the requirements prescribed by the institution and the program is the most effective admission requirement while taking a qualifying examination and obtaining at least 75 percent in all accounting subjects taken is the most effective retention requirement. The major challenge encountered is heavy academic pressure. It is suggested that the administration conduct special qualifying examinations and provide other accounting-related courses.*

***Keywords:** Admission and retention requirements, Policy enhancement, Accountancy program, Industry demands, Challenge.*

## **1. Introduction**

Every student has an aspiration of becoming a professional someday. The dreams that the students hold onto will turn into reality through perseverance, determination, and opportunities for continuous self-improvement in the area of study in that the students choose to excel and nurture skills. However, the path toward the goal contains and comes with varying obstacles and challenges.

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Accordingly, college education serves as the bridge to fill in what the students lack and to prepare them to be ready for the corporate world. It is an important factor that needs to be considered in the aspect of realizing one's profession. As an educational institution, the college has the right to make and enforce policies to ensure that all the enrolled students are qualified with their standards and are expected to meet the college's expectations. Accountancy, as a profession, will encounter important changes in the years to come, and all concerned organizations, affiliates, and the academe should respond. The three changes, which include digital technology, the impact of globalization of reporting standards, and emerging systems and policies, are also key problems that the profession will continue to face (Islam, 2017).

Along with attaining the objectives of the Bachelor of Science in Accountancy (BSA) Program in preparing students for the CPA licensure examinations and for employment is a mandate stated in Commission on Higher Education (CHED) Memorandum Order No. 27 s. 2017 Section 13.12 on formulating and implementing a retention policy to maintain the quality of the BSA Program. As stated in the Board Resolution No. 04 series of 2009 or the Camarines Norte State College Board of Trustees (BOT) approved policy on admission and retention for Bachelor of Science in Accountancy, Board Examinations for Certified Public Accountant is one of the most difficult examinations given by the Professional Regulation Commission. Therefore, there is a need to formulate stricter admission and retention policies for Accountancy students in order to improve the performance of the CPA Board Examination passers and therefore increase the institution's passing rate (Education, 2017).

The admission policy for incoming freshmen states that the student should have a final grade average in high school of at least 88 percent or its equivalent with no grade below 85 percent or its equivalent in English and Mathematics. The students should also obtain a grade of at least 88 percent in the entrance examination, pass the interview conducted by the BSA Chairperson or their authorized or designated official as well as to, and comply with all the requirements prescribed by the school and the BS Accountancy program for admission. At the end of the first year, BSA students are allowed to continue in the BSA program by satisfactorily having

an average grade of at least 88 percent or its equivalent in all accounting subjects taken with no failing, dropped, or incomplete grades in any subject. At the end of the second year, Bachelor of Science in Accountancy students are allowed to continue in the BSA program by obtaining a grade of at least 75 percent in the qualifying examination based on the accounting subjects Financial Accounting 1 and 2. However, a student who does not meet the 75 percent grade requirement but obtained a grade of at least 65 percent will be given a conditional rating and may wish to take a second qualifying examination before the start of the school year. No conditional rating will be given on the second qualifying examination. In addition, Accountancy students should have no failing, dropped, or incomplete grades in any subject. Third- and fourth-year BSA students should maintain an average grade of at least 88 percent or its equivalent in all accounting subjects taken with no failing, dropped, or incomplete grades in any subject to be able to remain in the program. Any students who failed to meet the retention requirements shall be disqualified from pursuing the program and shall shift to Bachelor of Science in Business Administration major in Financial Management or to any course provided he/she would satisfy the requirements for the said course. Accordingly, a retention policy is implemented to increase the level or quality of understanding of every student– a policy that should be maintained by every accountancy student in order to stay enrolled in the program. However, the admission and retention policy should not affect a student’s academic self-perception or personal beliefs about their academic abilities or skills and should not hinder the students’ ambition to reach their dreams. The recent three years of qualifying examinations were held for the years 2015, 2016 and 2017 before the implementation of the K-12 curriculum in secondary education. There are 42 qualifying examinees for 2015, with which 30 qualified or a percentage of 71. For 2016, 81 percent of 36 or 29 passed the qualifying examination. And in 2017, 37 out of 44 who took the examination passed with the highest percentage of 84 percent. There was supposed to be a qualifying examination for 2020 after the two years gap because of the two-year Senior High School program. However, due to the COVID-19 pandemic, there was no qualifying examination held. Hence, the present study was conducted to assess if the existing admission and retention policy of the BSA Program in CNSC is in sync with the change in curriculum since it was published for more than a

decade now and also, to know its effectiveness in improving students' academic proficiency in preparation of taking the Licensure Examination for Certified Public Accountant (LECPA) by means of soliciting the former BSA students' academic self-perception. Specifically, this research is sought to determine the profile of former BSA students, the level of effectiveness of the admission and retention policy of the BSA program, the challenges encountered by the respondents on the admission and retention policies of the program, and the possible policy enhancement to improve existing admission and retention policies of the BSA program.

The study is a crucial attempt to look into the admission and retention policies of the Bachelor of Science in Accountancy Program at CNSC by evaluating the said existing policies. The changing, fast-paced and competitive landscape of the accountancy profession should be taken into consideration to be able to produce high-performing and competitive accountants in the country and abroad. Through this, aspiring BSA students will be aware of the competitive environment that the BSA program has. They will be able to assess themselves if they are self-determined enough to pursue studying accountancy. The Bachelor of Science in Accountancy Students will acquire the necessary admission and retention information to the BSA program. The Accountancy Department Faculty will be provided with useful information for them educators to be well aware of how the existing admission and retention policies affect the students and to take into consideration the recommendations that this study will provide for them to pitch to the higher authorities, for proper action. The CNSC Board of Trustees will have a basis to establish evidence-based policies that can lead to better delivery of accounting education to the institution. The Camarines Norte State College, if considering the results of the study and taking appropriate action, will produce long-term success for the institution—improving accounting education and producing more quality accountancy graduates. The researchers themselves will develop transferable skills such as problem-solving, analytical and critical thinking, resilience, time management, and collaboration and will also be able to work independently towards finding the solution to problems and queries they are concerned about, specifically on the admission and retention policies of BSA Program in CNSC. Lastly, as to future researchers, the study will furnish

additional output in the growing number of researches concerning accountancy education. This will serve as a reference for more studies related to it, and encourage further developments that will suit the demands of accountancy education in the future.

### **1.1 Student Admission**

Colleges and universities have several factors being considered in admitting students, such as academic background, competencies, interviews, essays, and recommendations, among others. These are considered one of the strategies to admit deserving students, particularly belonging to the marginalized sectors in the community (Rosinger et al., 2021). Parallel with the most significant admission criteria which include academic factors such as test scores and consistency of courses (Hossler et al., 2019). Similarly, Zwick (2019), although ratings on the test are primarily identified as one of the most significant factors of higher education institutions, there are colleges or universities shifting to policy for tests being optional because they saw that it is one of the hindrances to accepting students across all groups, marginalized or not. Public universities in Brazil were directed to utilize favorable admission policies, particularly for minority groups, because the policy limits the admission of high-achieving students under these backgrounds (Aygün & Bo, 2021).

### **1.2 Student Retention**

As stated by Tight (2020), it is vital to understand the factors leading to low retention rates. Likewise, identifying these factors can help to increase the success of both the student and the college. When the institution is well informed and subsequently takes action, both will be benefitted because the students will acknowledge the support given by the college, thus, will become motivated to study. According to Seery et al. (2021), student retention and success have numerous effects on students, institutions, and the workforce as well. Long-term success is evidently related to the retention policy of the institution. Moreover, it is important for both the institution and the students to have a better understanding of the strategies to ensure that both will be benefitted, thus, improving the overall retention rates. Higher education institutions need to recognize the diversified educational

opportunities available to students in order to promote the retention and persistence of students. Recognition of diversified educational opportunities includes the understanding of the students' educational aspirations, aims, resources, potentials, and the realities they face (Shaw et al., 2016). According to Chamberlin et al. (2018), grades do not result to academic motivation but rather enhanced anxiety and evasion of the challenging courses. With this, the institution needs to assess the problem and seek a proper response to the matter in order to lessen or mitigate the negative effects of grades on the students' motivation.

## **2. Methodology**

This study used a descriptive research method to obtain data and information relevant to the evaluation of the existing admission and retention policy of CNSC on the Bachelor of Science in Accountancy Program. According to McCombes (2022), descriptive research aims to accurately and systematically describe a population, situation, or phenomenon. It focuses on answering the what, where, when, and how questions, but not why questions. In addition, it is an appropriate choice when the research aim is to identify characteristics, frequencies, trends, and categories. This method was utilized to clearly describe the admission and retention policy of the sole state-owned college in the province of Camarines Norte, Bicol Region, Philippines, and how it impacts the BSA students' lives in school in order to come up with possible inputs for policy revisions. In evaluating this study, the population came from the first-year students of the Bachelor of Science in Accountancy program Academic Year 2014 to 2016 based on the records of the CNSC BS in Accountancy Program Chairperson. There are 101 students from AY 2014 to 2015 and 103 students from AY 2015 to 2016, with a total of 204 students. Quota sampling was used in this study so that the proportion of samples for each category would have the same proportion assumed to exist in the population. Accordingly, the total population was divided into three subgroups, namely graduates, shifters, and transferees. Correspondingly, there are 60 graduates, 98 shifters, and 46 transferees. To gather the necessary data, the researchers surveyed at least 133 respondents, that are obtained using Krejcie and Morgan's sampling formula with a 0.05 margin of error. Therefore, there were 39 respondents from graduates, 64 from

shiffters, and 30 from transferees. In the conduct of the pilot study, there were 10 respondents that came from the 5 percent of former BS in Accountancy students that is not part of the actual sample size. Accordingly, the relevant distribution among the three subgroups includes 3 graduates, 5 shiffters, and 2 transferees who were surveyed initially, and based on the results, the survey questionnaire was easily understood by the respondents as they had no difficulty encountered during the dry run.

The researchers constructed a survey questionnaire in connection with the objectives of the present study. Accordingly, for its validity and better output of the study, the questionnaire was checked by experts in the field, which include the research moderator and adviser, before it was finally reproduced for a dry run to ten (10) respondents not covered by the study. Eventually, it proceeded to data gathering. The purpose of the study was communicated to the respondents through the letter and informed consent attached to the questionnaire. To generate a higher rate of retrieval, the researchers messaged the respondents through Facebook Messenger accounts, where the link to Google survey forms was provided. To gather the necessary data, the researchers sent the online survey questionnaire to the former BS in Accountancy students using Google Forms through Facebook Messenger since face-to-face interaction was not possible. The percentage Technique was utilized to determine the profile of the respondents, while the weighted mean was used to determine the level of effectiveness of the existing admission and retention policy of the BSA program as well as to determine the challenges encountered by the respondents. The ranking was utilized to determine the possible policy enhancement to improve existing admission and retention policies of CNSC on the Bachelor of Science in Accountancy program.

### **3. Empirical Results**

This presents the findings of the research study pertaining to the Admission and Retention Requirements of the Bachelor of Science in Accountancy Program.

### 3.1 Profile of the Respondents

Tables 1 to 4 present the profile of the respondents as to the top three course choices prior to the entrance to college, final average grade during secondary education, final grade in English and Mathematics subject, and final average grade during the CNSC Admission Test.

**Table 1: Top Three Course Choices Prior to Entrance to College**

Courses	First Choice		Second Choice		Third Choice	
	F	Percentage (%)	f	Percentage (%)	f	Percentage (%)
B in Public Administration	1	1	1	1	4	3
AB in English Language					2	2
AB in Mass Communication	1	1				
BS in Accountancy	97	73	24	18	10	8
BSBA (no specific major)			1	1	2	2
BSBA Major in HRM					5	4
BSBA Major in FM			33	25	16	12
BSBA Major in MM					4	3
BS in Agricultural Engineering					1	1
BS in Applied Mathematics					1	1
BS in Architecture			1	1		
BS in Biology			4	3		
BS in Chemical Engineering	1	1	1	1		
BS in Civil Engineering	15	11	28	21	14	11
BS in Electrical Engineering	5	4	7	5	12	9
BS in Entrepreneurship			1	1		
BS in Environmental Science					1	1
BS in Information Technology	3	2	7	5	18	14
BS in Marine Transportation	1	1				
BS in Mechanical Engineering	3	2	5	4	5	4



Admission and Retention Requirements of the Bachelor of Science in Accountancy.....

BS in Office Administration	1	1	1	1	4	3
BS in Psychology			1	1		
BS in Social Work	1	1				
Bachelor of Elementary Education			2	2	4	3
Bachelor of Secondary Education			6	5	12	9
Engineering (no specific major)	2	2	5	4	1	1
Education (no specific major)	1	1	4	3	9	7
Food Service Management			1	1	3	2
Medical Technologist	1	1				
None					5	4
Total	133	100	133	100	133	100

**Source:** Online Survey

The result implies that the majority of the respondents chose Bachelor of Science in Accountancy as their first-course choice before entering college, which means that they already have their respective career choice in their minds set in the order of hierarchy. They perceive to get the course they wanted the most, which is the BSA. Choosing BS in Accountancy as the first-course choice was mainly due to the profession's career opportunities, high earning potential, and image of being respected and known. The findings were corroborated by the study of Kazi (2017), which maintained that the integration of a career plan leads to students' career success because a career plan will help the students to choose the right course suited to their personality, interest, and intellectual ability. To create a better career plan, the collective effort of important individuals such as school administrators, guidance counselors, and parents is necessary. Similarly, career choice is significant to the development of students according to Bubic and Ivanisevic (2016). The main reason is that career choice is linked to positive and even detrimental effects due to psychological, physical, and socio-economic differences that can persist beyond collegiate life. Professionals with accounting degrees have a wide array of work roles. Popular jobs for those with bachelor's degrees include Staff Accountant, Staff Auditor, Financial Analyst, Budget Analyst and Cost Estimator. For the master's degree, we have Auditing Manager, Financial Manager, Certified Public Accountant

(CPA), Senior Budget Analyst, and Lead Accountant. Further, it is also possible to specialize in a certain sector so as to gain more experience and career maturity accounting is a highly respected career given its level of expertise and significance of it in the business world (Business, 2018). The second and third choices of the majority of the respondents answered Bachelor of Science in Business Administration major in Financial Management and Bachelor of Science in Information Technology, which means that these two courses are considered to be the alternative courses in the perception of the BSA students. Some of the reasons for choosing a BSBA major in Financial Management as the second-course choice of the respondents can be sought to its awesome placement prospects, generous compensation, and a wide variety of integrated roles and specializations. On the other hand, the demand for work, variety of career choices, flexible work style, and good pay are a few reasons why choosing a Bachelor of Science in Information Technology is the third-course choice. It was substantiated by the Management (2019), there is a huge demand for financial professionals domestically and internationally. The graduates are immediately absorbed by multinationals who are looking for financially literate professionals. Also, salary packages are way attractive in this field, most specifically in the financial services sector. In addition to that, the finance industry offers a lot of integrated roles and different specializations with various divisions to choose from. As technology prospers, the need for information technology professionals will also increase, which equates to a promising demand and lots of job opportunities. Information technology is also diverse in nature, which varies from Technical Writer, Web Developer, Information Technology Director, Chief Technology Officer, and many more. Flexibility in working entails that the preferences of the IT professionals are considered by working according to personal schedules. The IT profession has also a good earning potential, most specifically in the research area and language programming (Brands, 2023). However, the data pertaining to the lowest percentage of the courses among the first priority shows that some of the students have different or varied primary course choices aside from the BSA course and have admitted to the BSA course may be sourced out for some factors pertaining to the outside influences such as the family, peers and the person being looked up to. Some choices are open courses and others choose programs in which they think they can grow professionally. In support, Kazi

(2017) also pointed out the need to consider students' various factors ranging from academic qualifications to social and economic determinants. Further, it is evident that students' career choice, although most are personal, is not free from any outside influence, such as the work environment. That is why it is important for the students to assess things at hand and decide what they think is the best career suited for them.

**Table 2: Final Average Grade during Secondary Education**

<b>Grades</b>	<b>F</b>	<b>Percentage (%)</b>
86-90	59	44
91-95	68	51
96-100	3	2
No Answer	3	2
Total	133	100

*Source:* Online Survey

The result revealed that the majority of the respondents have grades in the bracket of 91 to 95, which are above the required final average secondary education grade of 88 percent or its equivalent in accordance with the admission policy of CNSC. This implies that most of the BSA students admitted to the BSA program are academically competent, belong to the upper ten percent of their respective schools, and performed well in their secondary education years. They passed the admission requirements set by the Guidance Testing and Admission Office of the institution, particularly in the grade requirements. Given the result, it can be viewed that high school grade really serves as a good measure to test the intellectual ability and academic level of the students before being admitted to higher education institutions. The result is parallel with the study of Al-Kahtani et al. (2018), which stated that the best option for qualifying students for admission to college is the combination of high school grade point average and standardized admission scores. Likewise, the approach may differ depending on the trends that prevail in the education system of the institution. The least number of respondents is much higher, which is in the grade bracket 96 to 100. This implies that some of the BSA students admitted to the BSA

program are with higher intelligence as they performed excellently in their secondary education years, having those exceptional grades. With this result, it can be viewed that the population of admitted BSA students includes academically competent students. Findings were verified by the study of Al-Kahtani et al. (2018) which justified that high school grade point average and standardized admission scores are a good pair and seems to be the best option for considering students for admission to colleges.

**Table 3: Final Grade in English and Mathematics Subjects**

Grades	English		Mathematics	
	f	Percentage (%)	f	Percentage (%)
81-85	3	2		
86-90	7	58	67	50
91-95	45	34	54	41
96-100	4	3	6	5
No Answer	4	3	6	5
Total	133	100	133	100

*Source:* Online Survey

The data implies that the majority of the respondents passed the requirements having grades that are beyond what is required. It can be viewed that most of the admitted BSA students had good grades, studied their lessons well, and, most specifically, had comparable performances and levels of mastery in the areas of English and Mathematics. It can be inferred that the majority of the admitted BSA students can analyze and solve mathematical problems and can comprehend and understand different readings and texts. The result was supported by Al-Kahtani et al. (2018), which stated that in terms of admission of students to college institutions, school grade point average is an important factor that needs to be considered. Additionally, the study by Galla et al. (2019) revealed that the grades given to students by their teachers manifest the students' resistance to momentary temptations, control feelings, and effort sustenance every day in their quest for significant goals. Likewise, students who get good grades tend to come to class constantly, keep track of their books and assignments and devote more time to studying than any other activities. However, the data on the least number of respondents pertaining to

English subjects belongs to the grade bracket 81 to 85, and Mathematics subjects fall to the grade bracket 96 to 100. This implies that some of the admitted BSA students had slight difficulty in terms of dealing with their secondary English subject. Conversely, some of the admitted BSA students outstandingly performed in their secondary Mathematics subject. The result was parallel to the findings of the study of Krishnaveni and Maheswari (2018), which revealed that the locality of the school has something to do with the difficulties of learning the English language, wherein urban areas students have more learning difficulties as compared to rural area students. Moreover, significant differences ranging from attitude, teacher's performance, and family background also affect the process of learning the English language. In support of this claim, Adil (2022) added that the common problems faced by students in terms of speaking the language include common grammar mistakes, lack of confidence, lack of motivation, nervousness, shyness, and fear of making mistakes. Similarly, according to the study by Pang (2020), there are five attributes of mathematics pedagogy that students value, and those are understanding, connections, fun, accuracy, and efficiency. The valuing of understanding and connections is balanced by valuing of performance through accuracy and efficiency. Meaning that this balance driven by the attributes makes the learning process fun and easy to absorb; thus, the learners are more motivated to study the lessons by which the learning can be retained effectively.

**Table 4: Final Average Grade during CNSC Admission Test**

<b>Grades</b>	<b>F</b>	<b>Percentage (%)</b>
86-90	99	74
91-95	19	14
96-100	1	1
No Answer	14	11
Total	133	100

*Source:* Online Survey

The result shows that the majority of the respondents have their grades in the bracket 86 to 90. It can be observed that most of the admitted BSA students still got good grades but comparably had lower admission percentage results than the other components of the CNSC College Admission Test (CNSC-CAT). Although the majority of the admitted BSA students have high final average secondary education grades, which are within the 91 to 95 brackets. However, it is only 10 percent of the total admission grade result. Moreover, it can be viewed that most of the BSA students being admitted experienced some difficulties in answering the CNSC-CAT. Likewise, the findings were supported by the results of Tables 2 and 3 as it manifests that BSA students being admitted to the program are qualified in accordance with the admission policy of CNSC.

It is in conformity with Achieve (2018), which states that college admission tests were proven to provide value to higher education institutions in order to assess and predict the value of students' success in entry-level college courses. Admission policies shall be present to screen the students who will enter into the program because of the importance of the relation of the students' related skills and abilities to the course itself, knowing that the accountancy profession requires and demands experience and continuous learning. The least number of the respondents have a grade that falls in the grade bracket 96 to 100. This implies that this BSA student performed excellently in his or her secondary education years as well as in the CNSC Admission Test. He or she is an exceptional and remarkable student and apparently belongs to the top of his or her class. This student is obviously having high intellectual, analytical, and comprehension skills. It reflects the quality of the academic achievement of the students during their secondary education, which made them candidates and eventually passed the requirements of the program. The result was verified by the study of Kassarnig et al. (2018), which pointed out that there is a substantial dependency of academic performance on personality and social environment. More so, the analysis of the diverse personality traits discovered that conscientiousness and self-esteem have significant power for academic achievement. Likewise, excellent performance is manifested as a reflection of hard work, perseverance, and intellectual ability.

### 3.2 Level of Effectiveness of the Admission and Retention Policy of the BSA Program

Tables 5 and 6 present the level of effectiveness of the admission and retention policy of the BSA program.

**Table 5: Effectiveness of the Admission Policy**

Indicators	WM	Adjectival Rating
1. Requires a final average grade in high school of at least 88% or its equivalent.	4.47	SA
2. Requires a final grade of at least 85% or its equivalent in English and Mathematics.	4.55	SA
3. Requires aspiring BSA students to obtain a grade of at least 88% in the entrance examination.	4.43	SA
4. Requires the aspiring BSA students to pass the interview conducted by the BSA Chairperson or any authorized/ designated official.	4.28	SA
5. Requires to comply with all the requirements prescribed by the school and the BS Accountancy program,	4.73	SA
Average Weighted Mean	4.49	SA

**Source:** Authors’ Computation

*Legend:*

*4.21-5.00 - Strongly Agree (SA)    1.81-2.60 – Disagree (D)*  
*3.41-4.20 - Agree (A)                1.00-1.80 - Strongly Disagree (SD)*  
*2.61-3.40 – Neutral (N)*

The result revealed that the majority of the former BSA students strongly agree that the BSA program objectives are attainable with admission requirement that requires to comply with all the requirements prescribed by the school and the BS Accountancy program. This is due to the fact that without having these required documents, an applicant cannot enroll to the

program. As a result, other admission requirements and procedures would be worthless. In support of the findings, Tessler (2018) revealed that, as the college admission process continues to evolve, adapt, and grow as the world continues to change, many college admission requirements have been held over the years, including standardized test scores, letters of recommendation, and high school grade point average. Admission departments look at these and other criteria submitted by an applicant to make their admission decision to look for potential students. The varied admission criteria and standards stem from the differences in the importance of each of the admission criteria used by admissions officers and the institution. On the other hand, the result showed that the BSA program objectives are attainable with admission requirement that requires the aspiring BSA students to pass the interview conducted by the BSA Chairperson or any authorized/ designated official who got the lowest result. It means that from the point of view of the respondents, the admission policy should have the least focus on conducting interviews before accepting applicants into the BSA program, even though it can be useful. Considering the limited time during the interview, the competence and capability of a student cannot be measured thoroughly. In similar findings, according to Cappex (2021), admission interviews are not included in a set of criteria that is considered by most colleges and universities after grades, curriculum, and test scores are considered. Admissions interviews hold moderate to considerable significance to some colleges and universities, which are typically exclusive and private. In any case, an interview is a good method to learn more about an institution and ask questions about its curriculum and culture.



**Table 6: Effectiveness of the Retention Policy**

Indicators	Adjectival	
	WM	Rating
1. For 1 <sup>st</sup> , 3 <sup>rd</sup> , and 4 <sup>th</sup> year students, the retention policy maintains a quota grade of at least 88% in average in all accounting subjects taken.	4.11	A
2. Requires no failing, dropped, or incomplete grades in any subject.	4.27	SA
3. BSA students, before proceeding to 3 <sup>rd</sup> year, is required to take the qualifying exam, and obtain at least 75% based on the accounting subjects taken.	4.35	SA
4. Any student who does not meet the 75% grade requirement but obtained a grade of at least 65% will be given a conditional rating and may wish to take a second qualifying examination.	4.21	SA
5. Emphasizes failure to comply with the retention requirements is a disqualification to the BSA Program.	3.35	N
Average Weighted Mean	4.06	A

**Source:** Authors' Computation

*Legend:*

4.21-5.00 - Strongly Agree (SA)      1.81-2.60 – Disagree (D)  
 3.41-4.20 - Agree (A)                      1.00-1.80 - Strongly Disagree (SD)  
 2.61-3.40 – Neutral (N)

The result states that most of the former BSA students strongly agree that the BSA program objectives are attainable with the retention requirement that requires BSA students to take the qualifying examination and obtain at least 75 percent based on the accounting subjects taken. Qualifying examination is a way to test who among the second-year BSA students is prepared to take a higher level of accounting. Having this as a retention requirement urges the students to study hard in order to boost their knowledge in accounting and eventually help the program attain its objective of producing more Certified Public Accountants. In support, Tinto (2017), states that retention leads to

the persistence of students toward completion of their courses. With this, the institutions have to adapt to the students' perspective and should act accordingly to increase student retention and find ways to make the students want to persist in completing their courses. The college shall give the students the equal and timely support they need to succeed when faced with the academic and social demands of the college. Such support to be effective must occur before the students undermine their motivation to persist. On the other hand, the result revealed that the former BSA students neither agree nor disagree that the BSA program objectives are attainable with the retention requirement that emphasizes failure to comply with the retention requirements is a disqualification to the BSA Program. This indicates the respondent's neutrality in terms of disqualifying BSA students from pursuing Accountancy if they failed to comply with the retention requirements. Disqualification means that the BSA student may shift to BSBA Major in Financial Management or to any course/program or otherwise transfer to another institution provided he/she would satisfy the requirements for the said course/program. Having this as a retention requirement might obstruct the students' ambition of pursuing a career in accounting. The result is considerably parallel to the study of Arcibal et al. (2016) wherein it found that retention policy has detrimental effects on the students taking up the BSA course, specifically in terms of academic self-perception and academic performance, and may exert a gradual influence to the student's ambitions and psychological contentment if taken fallaciously. Hence, students who are seriously affected by the policy may act doubtful about pursuing the degree further.

### **3.3 Challenges Encountered by the Respondents on the Admission and Retention Policies of the BSA Program**

The highest result implies that most of the respondents, they agree that feeling deeply pressured is a challenge that they encounter in complying with the admission and retention policies of the program. This is due to the physical and/or mental distress that one faces when put into a situation that requires him or her to come out of his or her comfort zone and be in a challenging environment such as the BSA Program. It was implied further that with the admission and retention requirements on their mind, they tend to focus not only on learning but on the idea of meeting the retention

requirements at the same time, making them overwhelmed as they did not have it during their pre-college education. Deep pressure comes into place with the possibilities of not meeting the requirements, hence, facing its life-changing consequences such as shifting to another course and/ or transferring to other schools (Table 7).

**Table 7: Challenges Encountered by the Respondents on the Admission and Retention Policies of the BSA Program**

Indicators	WM	Adjectival Rating
1. I was deeply pressured by the Admission and Retention Requirements.	3.74	A
2. The Admission and Retention Policies affected my academic self-perception negatively.	3.06	N
3. The Admission and Retention Policies got me anxious all throughout college.	3.01	N
4. The Admission and Retention Policies created a pessimistic view about my future.	2.86	N
5. The Admission and Retention Policies has been one of the main reasons why I wanted to quit in the BSA Program.	2.87	N
6.The Admission and Retention Requirements made me demotivated, and affected my study habits negatively	2.56	D
7. I had trouble managing my time in keeping up with the Admission and Retention Requirements.	3.05	N
8. My physiological health was compromised complying with the Admission and Retention Requirements.	2.74	N
9. I have experienced burnout in keeping up with the Admission and Retention Requirements.	3.2	N

10. I have experienced poor social life keeping up with the Admission and Retention Requirements.	2.66	N
Average Weighted Mean	2.98	N

**Source:** Authors' Computation

*Legend:*

<i>4.21-5.00 - Strongly Agree (SA)</i>	<i>1.81-2.60 – Disagree (D)</i>
<i>3.41-4.20 - Agree (A)</i>	<i>1.00-1.80 - Strongly Disagree (SD)</i>
<i>2.61-3.40 – Neutral (N)</i>	

The findings supported that retention has become a challenging issue for many institutions. In a similar study by Rizkallah and Seitz (2017), it found out that the students' needs, conflicts, and aspirations over the course of their academic careers tend to be modified from time to time, and what satisfies and motivates them changes as well, which makes learning real challenging. While the lowest result revealed that the respondents disagree that because of the admission and retention requirements, they have been demotivated and had affected their study habits in a negative way. This implies that even with the pressure they were experiencing, admission and retention policies still allowed them to keep moving forward. However, this may not necessarily indicate that academic pressure has a direct relation with students' motivation and study habits. Instead, this could further imply that due to high exposure to academic pressure, students have developed high-stress tolerance, together with good study habits, to cope with the program's challenges that give students the ability to handle stressors without succumbing to their effects. In a similar result, the study conducted by Nalini et al. (2021), it was found that there was no significant relationship found between study habits and academic stress. However, one's emotional intelligence in tolerating stress was significantly associated with adjustment to university (Paul et al., 2016).

#### 4. Proposed Policy Enhancement to Improve Existing Admission and Retention Policies of the BSA Program

The proposed policy enhancement was generally based on the findings of the possible suggestions by the respondents in connection with the existing admission and retention policy of the BSA program. It was also based on what the researchers consider in improving the existing admission and retention policy. The proposed policy enhancement will be a big help in producing efficient and productive BSA graduates at Camarines Norte State College, with the primary expected outcome of producing more Certified Public Accountants. Table 8 emphasizes the proposed policy enhancement in improving existing admission and retention policies of the BSA Program.

**Table 8: Proposed Policy Enhancement to Improve Existing Admission and Retention Policies of the BSA Program**

Existing Policies	Proposed Enhanced Policies
<b>Admission Policies</b>	
Obtained a grade of at least 88% in the entrance examination.	Obtained a grade of at least 85% in the separate entrance examination focused on Basic Accounting.
Passed the interview conducted by the BSA Chairperson or their authorized or designated official for that purpose.	Attended orientation on the admission and retention policies of the BSA Program and passed the intensive evaluation conducted by the guidance counselor and the BSA Chairperson.
<b>Retention Policies</b>	
For BSA 1 <sup>st</sup> , 3 <sup>rd</sup> , and 4 <sup>th</sup> Year Students	For BSA 1 <sup>st</sup> and 3 <sup>rd</sup> Year Students:
At the end of the year, BSA students to be allowed to continue in the BSA Program should satisfactorily:	At the end of the year, BSA students to be allowed to continue in the BSA Program should satisfactorily:
Obtain an average grade of at least 88% or its equivalent in all accounting subjects taken.	Obtain a grade of at least 85% in each accounting subject taken, or pass the special qualifying exam administered to those students who will fail to reach the quota grade.

**For BSA 2<sup>nd</sup> Year Students:**

At the end of the year, BSA students to be allowed to continue in the BSA Program must obtain a grade of at least 75% in the qualifying examination based on the accounting subjects taken.

**For All Year Level**

Must have no failing, dropped, or incomplete grades in any subject.

A BSA student who **fails** to meet the retention requirements shall be disqualified from pursuing the course and may shift to BSBA Financial Management or to any course, provided he/ she **satisfies** the requirements for the said course.

**For BSA 2<sup>nd</sup> Year Students:**

Students who failed to obtain at least 75% in the qualifying examination shall be explicitly given equal rights to retake the exam regardless of their scores from their first take.

Retain

Retain

Additional:

**For 4<sup>th</sup> Year Students:**

A graduating BSA student shall be required to take and pass the mandatory pre-board examination.

***Source:*** Authors' Compilation

Based on the results of the study, respondents believed that the 88 percent passing grade is a bit higher as compared to other colleges and universities. This led to their suggestion to lower the acceptable admission rate in the entrance examination from 88 percent to 85 percent and to administer a separate entrance examination tailored to accounting education. With the K to 12 Curriculum, wherein senior high school graduates, specifically students who took up Accountancy, Business, and Management (ABM) Strand, are expected to at least know the basics of accounting, respondents presume that it is only just to conduct a separate entrance examination primarily focused on the Basic Accounting. In such a way, it will be a more reliable basis for a student's preparation for his/ her accounting endeavors. In addition, respondents believe that passing the required grade of the entrance examination shall not be the sole basis of a student's preparedness for the program, there shall also be a serious evaluation on students who qualify for

the course through intensive guidance counseling and orientation of admission and retention policies of the institution. This is for the students and appropriate authorities such as guidance counselors and the BSA Program chairperson, to assess readiness and then decide whether to continue or not. Meanwhile, respondents agree that having retention policies such as having a quota grade and passing the qualifying exam helps in attaining its objectives. Some emphasized implementing it stricter— having no further consideration to be given to those who will fail to meet the requirements, as well as passing the mandatory Pre-Board exam before graduation. While some called for stricter policies, a significant number of students deemed to see that the 88 percent quota grade is a bit higher as compared to other colleges and universities. Hence, most of the respondents suggested lowering the quota grade from 88 percent to at least 85 percent, with the notion to observe it per accounting subject rather than as an average of all accounting subjects taken. Additionally, since many factors could affect why a student may not reach the quota grade, one is the amount of time that minor subjects take. Some other personal reasons, it is only deemed for such students to be given a last chance by passing the administered special qualifying exam to those students. Lastly, any consideration for first-time failed takers, such as administering the 2nd qualifying exam, shall be explicitly stated in the policy, with the clear provision of allowing all students to retake, for them to be given of equal opportunity to try again, regardless of the result of their first take.

## **5. Conclusion**

The study concluded that the majority of the respondents chose BSA as the first choice, had final average grades during secondary education within the 91 to 95 grade bracket, have English and Mathematics subject grades within the grade bracket of 86 to 90, and have final average grade during CNSC Admission Test within the 86 to 90-grade bracket. In terms of attaining the BSA Programs' objectives, the most effective admission requirement is to comply with all the requirements prescribed by the school and the program. On the other hand, the most effective retention requirement is the policy that requires BSA students to take the qualifying examination and obtain at least 75 percent based on the accounting subjects taken. The major challenge

encountered is deep academic pressure. An enhancement of admission and retention policies of the BSA Program in CNSC for possible adoption was proposed. The study recommends for the department to administer a special qualifying exam to first- and third-year students who will fail to reach the quota grade, offer other accounting-related courses, have a regular semestral consultation on the students' mental health state, and provision for the mandatory Pre-Board examination, and passing it before being able to graduate.

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Admission and Retention Requirements of the Bachelor of Science in Accountancy.....