

Assessing the outcomes of the School of Business Administration and Accountancy academic programs

RESEARCH ARTICLE

Kareen B. Leon

Quality Assurance Office & School of
Business Administration and Accountancy,
University of Baguio, Baguio City,
Philippines
kbleon@e.ubaguio.edu
<https://orcid.org/0000-0002-3818-3119>

Abstract

Studies on program outcomes assessment is a need in outcomes-based education or OBE. The aim of this research was to look into the attainment of the program outcomes of the four academic programs of the University of Baguio: Bachelor of Science in Accountancy, Bachelor of Science in Business Administration, Master in Business Administration, and Doctor in Business Administration. The research used document analysis with informal interviews for confirmation of results. The documents were the grade sheets for all the subjects identified in the program outcomes of each academic program for all students in those programs whose last semester was last school year 2021-2022. It was found that almost all of the Accountancy students employ technology as a business tool in capturing financial and non-financial information, generating reports and making decisions. Of the Business Administration students, more than 95% can express themselves clearly and communicate effectively with stakeholders in oral and written forms. Concerning the Master in Business Administration students, 94% were able to defend their research title successfully. Lastly, the Doctor in Business Administration students are all able to come up with a good research title to successfully produce a research report.

Corresponding Author: Dr. Kareen B. Leon
Email kbleon@e.ubaguio.edu
Department: Quality Assurance Office & School of
Business Administration and Accountancy
University of Baguio
Philippines

Received Date: January 13, 2026

Accepted Date: January 16, 2026



Keywords: attainment, assessment, business, outcomes-based education, program outcomes

INTRODUCTION

Outcomes-based education (OBE) requires higher education institutions to monitor the attainment of program outcomes using defined performance targets and evidence from student learning results. In the University of Baguio–School of Business Administration and Accountancy (UB-SBAA), outcomes attainment is monitored across the Bachelor of Science in Accountancy (BSA), Bachelor of Science in Business Administration (BSBA), Master in Business Administration (MBA), and Doctor in Business Administration (DBA) programs to support quality assurance, accreditation and regulatory requirements, and institutional planning. Internationally and nationally, there is a continuing need to assess educational outcomes to determine whether higher

education provides good value for students and stakeholders (Arum et al., 2016; Coates et al., 2018; Suskie, 2018).

Literature Review

Doing outcomes assessment for an academic program is done over a period, say, three years, according to Schoepp and Benson (2016). This is supported by Chance and Peck (2015), who claim that evaluating or assessing academic programs will help all the concerned determine whether the students are learning the desired aside from allowing improvements to be identified for the said academic program. Another importance of assessing program outcomes, according to Bradford (2015), is to enhance a curriculum further. Furthermore, assessing program outcomes foster faculty development, as mentioned in the study of Cydis et al. (2015).

Shafi et al. (2019) state that outcomes assessment is one of the items that various accrediting bodies, local and international, look into. This is supported by Bartholomew (2020) when she said that accredited academic programs are required to assess their outcomes. The BSBA, BSA, and MBA academic programs of the UB-SBAA have attained accreditation levels under the Philippine Association of Colleges and Universities Commission on Accreditation or PACUCOA, namely, Level 4 (BSBA), and 3 (BSA and MBA). The Doctor in Business Administration or DBA must meet certain accreditation requirements before it is accredited Level 1.

Having many methods of assessing outcomes may bring out the best of the many approaches in the evaluation process, says Dziuban (2015). One way to assess outcomes is grade based, as done by Cavanaugh and Jacquemin (2015) in their research.

According to De Guzman et al. (2017), in their research on OBE at a University in the Philippines, their teachers understand to a great extent this OBE primarily on the active engagement of their students in learning activities. This is supported by Alipio (2020), who studied first-year college students from 70 HEIs in the Philippines and mentioned that the teaching-learning process should be student-centered.

Macayan, in 2017 emphasized that everything in higher education should be based on identified outcomes to help students become ready to succeed in academics and their lives.

For research related to the outcomes of the specific UB-SBAA programs, on the BSBA program outcomes, research by De Guzman et al. (2017) on their graduates in a university in Pangasinan, Philippines, found that the program outcomes relating to excellent communication skills, integrity, and shared responsibility are the most relevant to their current or prospective employment. For BSA, a study by Pattaguan (2016) at a University in Tuguegarao, Cagayan, Philippines, did programs and projects to ensure the passing of their graduates in the Certified Public Accountants Licensure Examination or CPALE and to be ready to work. For MBA, Buenviaje et al. (2016) found out that leadership and management skills are vital aspects of MBA student outcomes. Also,

Boyatzis and Cavanagh (2018), in their research, claimed that competencies related to social, emotional, and cognitive aspects predict effectiveness as to management, professional, and leadership aspects. As to the DBA program, researchers Cuthbert and Molla (2015) from Australia posed the question of whether achievement in a doctoral program is measured by intellectual excellence outcome or being qualified for the current societal needs and priorities.

Despite the recognized importance of outcomes assessment, published reports are still limited on how actual attainment compares with set performance targets across multiple business and accountancy programs within one school, using a consistent, document-based approach. In particular, there is a need to consolidate outcomes attainment evidence that can directly inform program improvement and possible revision of approved program outcomes in line with institutional development planning and accreditation requirements. This study addresses this gap by determining the level of attainment of the performance targets set for the program outcomes of the UB-SBAA academic programs based on evidence from identified subjects.

Theoretical/Conceptual Framework

This research is based on the pedagogy called OBE. This was required by the Commission on Higher Education (CHED) to be applied by the different higher education institutions (HEIs) in the Philippines when they released the CHED Memorandum Order (CMO) Number 46, series of 2012 (CHED, 2012).

The conceptual framework of this research is OBE, which has these principles: student-centered, clarity, and flexibility (Gurukkal, 2020). OBE is student-centered because it puts student necessities in front of the learning plan process; it has clarity because all objectives in learning must be spelled out at the onset; and must be flexible, which is adequate to adjust to a learner's strengths and weaknesses.

Significance of the Study

This research is important since it addressed the first objective of Key Result Area (KRA) 1, which was to ensure the realization of the Program Outcomes (POs) in the 2021-2025 Institutional Development Plan (IDP) of UB. This study also informs the organization of how

far the four (4) UB-SBAA academic programs attain the approved desired outcomes. It also helps all concerned to address any improvements or revisions needed in the approved outcomes through proposed revised program outcomes. The concerned members of the management are given an idea of the level of attainment of the outcomes set for each of the four academic programs of UB-SBAA. The teachers are made aware of how their students were able to attain the outcomes identified and help review and revise the outcomes set. The students are able know how far the outcomes of their academic programs are attained.

Objectives of the Study

This study aimed to assess the attainment of the outcomes of the various academic programs under the UB-SBAA. It specifically answered the question: What is the level of attainment of the performance targets set for the program outcomes in the identified subjects under:

- a. Bachelor of Science in Accountancy (BSA)
- b. Bachelor of Science in Business Administration (BSBA)
- c. Master in Business Administration (MBA)
- d. Doctor in Business Administration (DBA)?

METHODOLOGY

Study Design

The study used a quantitative, nonexperimental document analysis design. Student performance evidence was derived from official class records/grade sheets in the identified subjects mapped to the approved program outcomes of the UB-SBAA programs. Unstructured validation interviews were also conducted with selected students and faculty members to clarify and contextualize results, particularly for outcomes with the highest and lowest attainment rates.

Sample/Population of the Study

The population of the study consisted of UB-SBAA students enrolled in the identified subjects aligned with the approved program outcomes for the BSA, BSBA, MBA, and DBA programs during the last semester of SY2021-2022. A total enumeration approach was employed: all students with complete final grades in the identified subjects and with available official class

records/grade sheets were included. Students with incomplete/withdrawn/no final grade records for the identified subjects were excluded from computation when applicable. Informal interviews with at least two graduates included in the selected class records from each of the programs were also done, as well as with five teachers, to clarify the results of the data gathered and processed. Queries were related to the reasons for exceeding or attaining the targets outlined in the approved program outcomes.

Data Gathering Tools

Two sources of data were utilized: (1) official class records/grade sheets of the identified subjects mapped to the approved program outcomes, and (2) unstructured validation interviews with selected students and teachers. The interview prompts focused on clarifying plausible reasons for attainment levels (e.g., curriculum emphasis, assessment practices, student workload, and opportunities for research utilization). No standardized questionnaire was administered.

Data Gathering Procedures

The submitted class records of the teachers on file at the UB-SBAA office, the office of the researcher-dean, pertaining to the identified subjects in the approved outcomes of the four academic programs, namely, BSA, BSBA, MBA, and DBA, were considered. The university through the researcher required all teachers to submit the class records and grade sheets for her to review and sign as one of the items in her job descriptions. The official class records/grade sheets submitted by faculty members and filed at the UB-SBAA office were accessed for quality assurance and research purposes. Only the data required to compute attainment per performance indicator were extracted, and all identifiers were removed during encoding. Upon retrieval of the data from the class records, the needed data were subjected to statistical treatment. Informal interviews with at least two graduates included in the selected class records from each of the programs were also done, as well as with five teachers, to clarify the results of the data gathered and processed. Queries were related to the reasons for exceeding or attaining the targets outlined in the approved program outcomes.

Treatment of Data

In measuring the level of attainment, frequencies were

done for the students who were able to meet the minimum grade set as well as the percentages to the total. These were compared to the targets for each performance indicator under each academic program outcome. This was done for all four academic programs: BSBA, BSA, MBA, and DBA.

Ethical Considerations

Institutional authorization was observed in accessing official class records/grade sheets filed at the UB-SBAA office. In encoding and processing the data, identifiers were removed, and only aggregated results were reported. Access to raw records and working files was limited to the researcher; electronic files were stored in a password-protected device/folder. For validation interviews, participation was voluntary, and verbal informed consent was obtained from all participants prior to the interview. Interviewees were not asked to disclose personal identifiers; responses were summarized without attributing statements to specific individuals to maintain confidentiality. Risk management measures included ensuring that participation (or non-participation) had no effect on grades, standing, employment, or workload, minimizing the time required for interviews, and avoiding sensitive personal questions. Participants were selected using non-discriminatory criteria, based on program membership and availability, and aligned with the study purpose; any inclusion or exclusion criteria were based solely on relevance to the outcomes being validated. Findings will be disseminated through UB channels (e.g., school meetings and colloquia) and journal publication, in aggregate form, to inform program improvement.

RESULTS AND DISCUSSION

This section presents the results according to the study objectives by academic program (BSA, BSBA, MBA, and DBA). For each program, the discussion introduces the corresponding table, presents the attainment results based on the computed actual percentages versus targets, and highlights only the most significant findings supported by related literature and validation interview insights.

BSA Program Outcomes

Table 1 presents the target versus the actual when it

comes to the level of attainment of the BSA program outcomes.

Table 1. *Level of attainment of the performance targets set for the program outcomes in the identified subjects under BSA*

PO No.	Performance Indicator (PI)	Targets	Actual (%)
1	Resolve business issues and problems using technical proficiency in financial accounting and reporting, cost/management accounting and control, taxation, and accounting information systems	Course targets vary by subject (e.g., 70% with grade $\geq 80\%$ in major accounting/audit/tax/finance subjects; 90% with final rating $\geq 80\%$ in practicum/OJT/selected subjects; 90% with final rating $\geq 75\%$ in AIS/computer courses)	97.09
2	Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies	Course targets vary by subject (e.g., 80–90% with final rating $\geq 80\%$ in research-related courses; $\geq 20\%$ outputs accepted for presentation)	99.67
3	Apply information technology and data management in accounting work (e.g., accounting software/spreadsheets; Data Privacy Act)	Course targets vary by subject (e.g., 90% with final rating $\geq 75\%$ in AIS/computer courses; 70–90% with final rating $\geq 80\%$ in selected audit/research courses)	98.62
4	Demonstrate workplace readiness and qualify for licensure/professional certifications; uphold assessment ethics	Course targets vary by requirement (e.g., 70–90% meeting grade/final rating thresholds in practicum and major subjects; integrated review weighted average $\geq 80\%$ with no subject $< 80\%$; certification/board-related targets where applicable)	97.52
5	Promote adherence to legitimate and acceptable ethical objectives; communicate limitations/constraints responsibly	Course targets vary by subject (e.g., 70% with grade $\geq 80\%$ in tax/common exams where applicable; 90% with final rating $\geq 80\%$ in practicum/OJT)	97.44

Based on Table 1, all the sub-means for the five POs which all exceeded the set minimum percentages, and the highest actual percentage is Program Outcome (PO) number 2, “Conduct accountancy research through independent studies of relevant literature and appropriate use of accounting theory and methodologies” with 99.67%. This implies that the Accountancy students of UB understand the importance of doing research in business. This also means that the students

appreciate their research and feasibility study subjects. A recent BSA graduate mentions, “I’ve seen the importance of data processing in the corporate world.” Another BSA graduate said, “The BSA program of the University of Baguio incorporates current and pressing issues locally and internationally. It allowed us to catch a glimpse of the real world while being inside a four walled rooms. These problems roused our creative minds and our willingness to instill change thus inspired the researches we conducted using accounting theories and methodologies we learned as tools.” An Accounting teacher said, “When the students conduct research, availment of the services offered by the Research and Development Center will enhance their research capability skills needed in research based decision making in actual work settings.” This finding confirms what Moll and Yigitbasioglu (2019) said that research is necessary for the latest in accounting.

The lowest sub mean, though still quite high, which is 97.09%, is PO 1, “Resolve business issues and problems, with a global and strategic perspective using knowledge and technical proficiency in the areas of financial accounting and reporting, cost accounting and management accounting and control, taxation, and accounting information systems.” Though it is way higher than the minimum set, which was 75%, this finding signifies that there is still a need to expose the students to more financial statement problems and cases they need to analyze. Notably, in PO 1, almost all the topics in the licensure examinations are included. This implies that the students and teachers need to work together to practice more in analyzing financial statement data to sharpen the student’s critical thinking skills. This also means that the students must understand further and use financial statements across various business disciplines. This is confirmed by what an Accounting teacher said that students need to resolve business issues and problems from a global, strategic perspective. This is supported by Palepu et al. (2021), who stated that financial statements analysis is the basis for business decisions by managers, consultants, creditors, and the like.

BSBA Program Outcomes

Table 2 shows the level of attainment of the BSBA program outcomes.

Table 2. *Level of attainment of the performance targets set for the program outcomes in the identified subjects under BSBA*

PO No.	Performance Indicator (PI)	Target	Actual (%)
1	Prepare comprehensive strategic plan	80% of students enrolled shall get a rating of at least 75%	91.46
2	Conduct an environmental scan to obtain business information	80% of students enrolled shall get a rating of at least 75%	93.06
3	Prepare market need analysis	80% of students enrolled shall get a rating of at least 75%	81.80
4	Prepare analytical reports that examine a problem/issue and recommend an action	80% of students enrolled shall get a rating of at least 75%	92.29
5	Formulate compensation and incentive policies; formulate supplier support policies; create human resource plan considering different disciplines under HR	80% of students enrolled shall get a rating of at least 75%	88.03
6	Recognize and respond to ethical dilemmas; describe the use of business ethics; conduct documented public relations activities in the community	80% of students enrolled shall get a rating of at least 75%	90.62
7	Take responsibility for decisions and actions; apply information privacy, security, and confidentiality considerations in business	80% of students enrolled shall get a rating of at least 75%	92.29
8	Apply appropriate quantitative tools to address a business case problem	80% of students enrolled shall get a rating of at least 75%	92.55
9	Translate research findings into actionable business recommendations	80% of students enrolled shall get a rating of at least 75%	93.06
10	Prepare a social media marketing plan	80% of students enrolled shall get a rating of at least 75%	92.12
11	Prepare product/service specification plan	80% of students enrolled shall get a rating of at least 80%	92.64
12	Prepare environment impact and mitigation plan	80% of students enrolled shall get a rating of at least 75%	91.46
13	Solve research problems through application of scientific methods	80% of students enrolled shall get a rating of at least 75%	94.92
14	Apply the problem-solving process in research	80% of students enrolled shall get a rating of at least 75%	96.12

Looking at Table 2, all the computed means per PO

exceeded the minimum, and the highest percentage is PO 14, which is 96.12, “Express oneself clearly and communicate effectively with stakeholders both in oral and written forms.” This implies that BSBA students can communicate in various forms to connect with stakeholders. A BSBA graduate agrees: “The University of Baguio has always provided avenues for me to nurture my abilities to work with others and hold myself to a high degree of accountability.” Another graduate claims: “In certain cases in my previous employment, I was able to take the lead in directing my team to a desired goal, and without much complaints, as each member was asked for their opinion and any suggestions to improve the deliverable.” A teacher mentions that the university is around to develop students to be professionally competent in their chosen field. Pang et al. (2018) confirm this finding by stating that communicating with stakeholders effectively is a need, especially to build relationships and engage these stakeholders.

The lowest is PO 3, 81.80%, near the minimum of 80%, “Analyze the business environment for strategic direction.” This finding implies that BSBA students need to be exposed to more academic activities, which calls for strategic analysis because there is a possibility that they will become the so-called “higher-ups” when they graduate. A BSBA alumnus who is currently employed admits, “At the end of the day, my higher-ups make the final call regarding the progress of the company.” Grant (2021) confirms this need by emphasizing that strategies, when implemented well, almost always lead to success in most human endeavors, like business.

MBA Program Outcomes

Table 3 contains the level of attainment of the MBA program outcomes target vis-a-vis the actual.

Table 3. *Level of attainment of the performance targets set for the program outcomes in the identified subjects under the MBA*

PO No.	Performance Indicator (PI)	Target	Actual (%)
1	Submit a viable feasibility study or business plan	90% have grades of at least 85%	90.48
2	Pass all comprehensive examinations/public lecture which are applications of lessons learned	90% have passed the comprehensive examinations/public lecture	90.47

PO No.	Performance Indicator (PI)	Target	Actual (%)
3	Answer various case analyses	90% have grades of at least 85%	91.06
4	Submit research reports	90% have grades of at least 85%	91.06
5	Finish an individual research for any of the following (6Ps): publication, patent, product, people services, partnership, policy	10% of total researchers in the 6Ps	90.54
6	Successfully defend research/public lecture title	90% have grades of at least 85%	94.00
7	Prepare researches using different applicable theoretical or conceptual frameworks	90% have grades of at least 85%	91.05
8	Write strategic directions and action plans	90% have grades of at least 85%	90.54
9	Recommend well-written courses of action or possible solutions to existing challenges or issues	90% have grades of at least 85%	90.54
10	Show managerial and leadership skills	90% have grades of at least 85%	90.54
11	Report on the recent applicable economic development and concerns	90% have grades of at least 85%	91.05
12	Develop applicable new thoughts, procedures and systems for a business entity	90% have grades of at least 85%	90.54
13	Integrate technological know-how in every business model	90% have grades of at least 85%	90.54

For the MBA students, though all the percentages of the POs exceeded the minimum, many were near the minimum of 90. However, Table 3 shows that PO 6 has the highest percentage, 94%: “Successfully defend research/public lecture title.” This means that MBA students can develop research titles that are more likely to be approved after being defended. This also implies that it is not difficult for MBA students to develop titles that can be presented for critiquing during title defenses. This further tells the readers that MBA students understand the importance of the chosen topic or title. An MBA alumnus says, “MBA allowed me to realize and apply the various lessons taught and contribute such knowledge and competencies in achieving the core tasks needed in my line of work.” An MBA teacher mentions that MBA students are tasked to prepare research-related end-of-term requirements like business plans and term papers. Gaudet and Robert (2018) confirmed this when they said that the choice of title is the core of one’s research.

As seen in Table 3, PO 3 has the least percentage, which is 90.47%, “Communicate orally or in writing potential solutions in current business challenges that different business multimedia references may have provided.” This PO has the performance indicator (PI) “Pass all comprehensive examinations/public lectures which are applications of lessons learned.” This echoes the fact that there are still MBA students who take and fail in some of the subjects covered in the comprehensive examinations, despite previously earning a final passing grade. This implies that many factors prevent some students from passing the comprehensive examinations. These factors can include workload, family status, or health conditions when the students are taking the comprehensive examinations. However, this finding was contradicted by one MBA graduate when he mentioned that he was able to apply the learnings he had: The “UB MBA program expands my knowledge in the business field, allowing me to be immersed in different business models as well as different business scenarios based on actual practice.”

DBA Program Outcomes

Table 4 contains the target vis-a-vis the actual level of attainment of the DBA program outcomes.

Table 4. *Level of attainment of the performance targets set for the program outcomes in the identified subjects under DBA*

PO No.	Performance Indicator (PI)	Target	Actual (%)
1	Finish an individual research for any of the following (6Ps): publication, patent, product, people services, partnership, policy	At least 15% of total researchers in the 6Ps	0.00
2	Answer case analyses	90% got at least 85% grade in each of the subjects	91.64
3	Present a position or research paper locally or abroad or joined field trip	90% of students were able to present/join	100.00
4	Do actual company individual immersion activities	90% got at least 85% grade in each of the subjects	90.65
5	Prepare a publishable and defensible title	90% got at least 85% grade in the subject	100.00
6	Final paper containing strategic direction and action plan	90% got at least 85% grade in the final defense	100.00
7	Final paper with courses of action or possible solutions to existing challenges or issues	90% got at least 85% grade in the final defense	100.00

PO No.	Performance Indicator (PI)	Target	Actual (%)
8	Paper containing expertise	90% got at least 85% grade in each of the subjects	100.00
9	Proposal containing latest economic trends/issues	90% got approved proposal	100.00
10	Report replete with new ideas, process and systems for an existing business entity	90% got at least 85% grade in each of the subjects	90.65
11	Paper integrating technology in any business model	90% got at least 85% grade in each of the subjects	90.65

For the DBA students, all POs except PO 1 exceeded the threshold as seen in Table 4; the POs with the highest percentage - 3, 5, 6, 7, 8, and 9 – are all about coming up with a good title up to producing a research output. This tells the readers that the DBA students have had many experiences in the past, producing research. A recent DBA graduate confirmed this when he said that doing research papers are necessary skills for DBA students.” A DBA teacher confirms this by mentioning that the DBA students have many case studies where they must turn in their analysis of the cases. Easterby-Smith et al. (2021) agree that managers should know the vital data-gathering process but further mention that the data gathered should also be used to make informed decisions.

Table 4 shows that the lowest PO is 1 on research utilization. This means that the DBA students need to exert more effort to appreciate the importance of the use of business research, not just to comply with the policies, standards, and guidelines set for graduate school in this specific area by the CHED Memorandum Order (CMO) number 15, series of 2019. A DBA graduate confirmed this when he emphasized that after graduation from a DBA, one needs to master or have more ability to make plans, implement plans and solve problems at the strategic level; in other words, utilize the knowledge gained. Another DBA graduate mentioned that one needs to appreciate established standards that can be used in the profession. Both DBA graduates mention utilizing the knowledge acquired, similar to using the research results. Myers (2019) agrees with this need by mentioning that students need to know the impact of research on business and management.

CONCLUSION AND RECOMMENDATION

Conclusions

The UB BSA students understand the role of business research very well, but they need to sharpen their critical thinking skills.

The BSBA students of UB are comfortable with their existing oral and written communication skills and are wanting in how they do strategic planning.

The MBA students of UB can conceptualize ideas. However, they must be helped in applying what they have learned.

The UB DBA students know well how to produce research, but they need to realize the importance of utilizing the research that was produced.

Recommendations

From the preceding conclusions, the following are put forward:

The University through the SBAA needs to maintain in the curriculum the presence of research and feasibility subjects for the BSA students as these are much needed in the various industries nowadays while allowing them to improve by practicing their financial statement data analysis. These are all to be sustained to prepare also the students not just for the licensure examinations but for work;

The BSBA students need to sustain or improve further their communication skills by organizing or attending related webinars/seminars-workshops which are necessary for their field of specialization while sharpening their strategic acumen;

Since research utilization is mandated already by CHED on every graduate school student, the MBA and DBA students need to appreciate the importance of turning their research into any of the following: publication, patent, product, people services, partnership, and/or policy. The dean and the program chair can help in this aspect by helping look for avenues for the students to realize this thrust;

It is recommended to the program chairs, the dean, and the faculty members that the POs of the four programs

be revised to capture the updates at present, like the minimum retention grade for licensure examination subjects College Accounting 1 and 2 as well as the re-consideration whether to include or not the non-mandatory certifications like the Bookkeeping NC3 in the BSA program; and, that the required subject in the POs for all the BSBA program's majors should be that which is common because one subject identified in BSBA POs is taken by the Operations Management majors only.

Acknowledgement

The researcher sincerely extends her heartfelt gratitude to all individuals who generously contributed to the completion of this study. She is deeply thankful to the respondents and offices who willingly provided the necessary data and information essential to the conduct of the research. Special appreciation is also given to those who reviewed the manuscript in its various forms and versions, offering valuable insights, guidance, and constructive feedback that significantly improved the quality of the work. Above all, the researcher gratefully acknowledges the University of Baguio for providing the opportunity, support, and academic environment that made this research endeavor possible.

Declaration of Generative AI use in the Writing Process

During the preparation of this work, the author utilized ChatGPT to assist in rewriting and refining selected portions of the manuscript and in formatting the text in strict accordance with the University of Baguio Multidisciplinary Research Journal (UBMRJ) prescribed template. All content generated by the tool was carefully reviewed, edited, and validated by the author. The author assumes full responsibility for the accuracy, originality, and integrity of the final manuscript

References

- Alipio, M. (2020). Predicting academic performance of college freshmen in the philippines using psychological variables and expectancy-value beliefs to outcomes-based education: a path analysis.
- Arum, R., Roksa, J., & Cook, A. (Eds.). (2016). Improving quality in American higher education: Learning outcomes and assessments for the 21st century. John Wiley & Sons.
- Bartholomew, K. W. (2020). Assessing Higher-Order Thinking Skills for Program-Level Student Outcomes: A Longitudinal Case Study. *The Journal of Computing Sciences in Colleges*, 117.
- Bradford, A. (2015). Assessing study abroad outcomes: Groundwork for change in curriculum. Cavanaugh, J. K., & Jacquemin, S. J. (2015). A large sample comparison of grade based student

- learning outcomes in online vs. face-to-face courses. *Online Learning*, 19(2), n2.
- Boyatzis, R. E., & Cavanagh, K. V. (2018). Leading change: developing emotional, social, and cognitive competencies in managers during an MBA program. In *Emotional intelligence in education* (pp. 403-426). Springer, Cham.
- Buenviaje, M. G., Encio, H. A., Refozar, R. F., Anuran, A., Camello, N. C., & Laguador, J. M. (2016). Employability and Skills of MBA Graduates from Literature Review as Input to Student Development Program. *Journal of Research in Business and Management Volume*, 4(5), 16-21.
- Chance, B., & Peck, R. (2015). From curriculum guidelines to learning outcomes: Assessment at the program level. *The American Statistician*, 69(4), 409-416.
- Coates, H., Zlatkin-Troitschanskaia, O., & Pant, H. A. (Eds.). (2018). *Assessing student learning outcomes in higher education*. Routledge.
- Commission on Higher Education (2012). Policy Standard to Enhance Quality Assurance (QA) in Philippine Higher Education through Outcomes-Based and Typology-Based QA. <https://ched.gov.ph/wp-content/uploads/2017/10/CMO-No.-46-Series-of-2012-%E2%80%93-Policy-Standard-to-Enhance-Quality-Assurance-QA-in-Philippine-Higher-Education-through-an-Outcomes-Based-and-Typology-Based-QA.pdf>
- Cuthbert, D., & Molla, T. (2015). PhD crisis discourse: A critical approach to the framing of the problem and some Australian 'solutions'. *Higher Education*, 69(1), 33-53.
- Cydis, S., Galantino, M. L., Hood, C., Padded, M., & Richard, M. (2015). Integrating and Assessing Essential Learning Outcomes: Fostering Faculty Development and Student Engagement. *Journal of the Scholarship of Teaching and Learning*, 15(3), 33-52.
- De Guzman, M. F. D., Edaño, D. C., & Umayan, Z. D. (2017). Understanding the Essence of the Outcomes-Based Education (OBE) and Knowledge of its Implementation in a Technological University in the Philippines. *Asia Pacific Journal of Multidisciplinary Research*, 5(4), 64-71.
- De Guzman, M. J. J., Abalos, C. M., Cabaluna, C. M. M., & Ventayen, R. J. M. (2020). Tracer Study on the Employability of Business Administration Graduates (2017-2019) of Pangasinan State University Lingayen Campus. *ASEAN Journal of Basic and Higher Education*, 3.
- Dziuban, C. D. (2015). Assessing Outcomes in Online and Blended Learning Research. In *Conducting Research in Online and Blended Learning Environments* (pp. 158-172). Routledge.
- Easterby-Smith, M., Jaspersen, L. J., Thorpe, R., & Valizade, D. (2021). *Management and business research*. Sage.
- Gaudet, S., & Robert, D. (2018). *A journey through qualitative research: From design to reporting*. Sage.
- Grant, R. M. (2021). *Contemporary strategy analysis*. John Wiley & Sons.
- Gurukkal, R. (2020). Outcomes-based Education: An Open Framework. <https://doi.org/10.1177%2F2347631119886402>
- Macayan, J. V. (2017). Implementing outcome-based education (OBE) framework: Implications for assessment of students' performance. *Educational Measurement and Evaluation Review*, 8(1), 1-10.
- Moll, J., & Yigitbasioglu, O. (2019). The role of internet-related technologies in shaping the work of accountants: New directions for accounting research. *The British accounting review*, 51(6), 100833.
- Myers, M. D. (2019). Qualitative research in business and management. *Qualitative research in business and management*, 1-364.
- Palepu, K. G., Healy, P. M., Wright, S., Bradbury, M., & Coulton, J. (2020). *Business analysis and valuation: Using financial statements*. Cengage AU.
- Pang, A., Shin, W., Lew, Z., & Walther, J. B. (2018). Building relationships through dialogic communication: organizations, stakeholders, and computer-mediated communication. *Journal of Marketing Communications*, 24(1), 68-82.
- Pattaguan, E. J. P. (2016). To Be on Top: A Sustained Outcomes-Based Accountancy Education Experience. *Journal of Business Studies Quarterly*, 7(3), 127.
- Schoepp, K., & Benson, S. (2016). Meta-assessment: Assessing the learning outcomes assessment program. *Innovative Higher Education*, 41(4), 287-301.
- Shafi, A., Saeed, S., Bamarouf, Y. A., Iqbal, S. Z., Min-Allah, N., & Alqahtani, M. A. (2019). Student outcomes assessment methodology for ABET accreditation: A case study of computer science and computer information systems programs. *IEEE Access*, 7, 13653-13667.
- Suskie, L. (2018). *Assessing student learning: A common sense guide*. John Wiley & Sons.