

Competencies of Teacher-Bookkeepers in Sorsogon City

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Abstract— This study determined the competencies of teacher-bookkeepers of elementary schools in DepEd Sorsogon City for the Fiscal Year 2022. The research design used is descriptive research. The respondents were the twenty-one (21) teacher-bookkeepers of Sorsogon City Division, which were purposively chosen. The statistical utilized were frequency, percentage, rank and weighted mean. It was revealed that teacher-bookkeepers are developing in all qualification competencies in relation to Basic, Common, and Core Competencies of bookkeeping. It was recommended that capacity building for School Financial Management Team may be regularly conducted to improve the competencies of teacher-bookkeepers.

Keywords— basic competencies, common competencies, core competencies, length of service, profile, teacher-bookkeepers.

INTRODUCTION

Imparting information or skills to a person is called teaching. Teachers commonly share experiences or communicate information to someone, specifically to learners. Teaching contains two major concepts of learning, as an art and as a science. Teaching as an art demonstrates how a teacher uses creative ways to make the students understands the topics. In this way, the students may find learning interesting and full of fun. Teaching is a Science where strategies and practices that a body of research has shown to be effective in enhancing learning. An effective teacher must incorporate both science and art in teaching for it is a complex and multi-dimensional endeavor (Koneg & Jentsch, 2022). According to Young (2019), **there's a sense that science can unlock some secrets right now about how to teach more effectively.** Hence, in an effective classroom, students should know what, why and how they are doing.

This modern Era is changing through technology. This evolution has led to change the influence the day-to-day mobility of humanity that could lead to upgrade and make simultaneous task. The influence of technology has become universal in every aspect including the educational system. Simply, teachers are associated in education that is hard working, skillful and undoubtedly multiple jobbers as to what is expected by the educational society (Mohamad and Parcon 2022).

In the context of Philippine Educational System, the Department of Education, teachers play a crucial role in nation building. Through quality teachers, the Philippines can develop holistic learners who are steeped in values, equipped with 21st century skills, and

able to propel the country to development and progress (Philippine Professional Standards for Teachers, PPST). However, these classroom teachers are expected to do other duties and responsibilities designated by the authorized personnel in the school, the school head.

Ancillary functions are defined as engagements that provide vital support to the primary activities or operation of an organization and system (Belgira, Sales, Salise 2021). In Philippine schools, teachers are assigned as bookkeepers as well. Aside from their competencies as an educator, teachers must require the following skills as bookkeepers: being organized; communication skills; disciplined; attention to detail; being honest and transparent; high level of dedication; problem-solving skills and knowledgeable with bookkeeping concept (Wilson, n.d.).

Like other organizations, school must maintain records of its transaction, especially in financial matter. According to Archive One (n.d.) the school financial records must be kept securely. This is an important means of accountability as they provide proofs of school financial transactions. The school records on financial transactions are kept by the designated school bookkeeper.

This way, they could keep the financial transactions of the school and easily presented them to authorities and stakeholders for transparency and accountability. The bookkeeper provides an accountant with the trial balance, which is consolidation of all general ledger accounts which the accountant uses to derive the balance sheet and later, the statement of cash flow (CFI Team, 2022).

Meanwhile, the Department of Education asserts that disbursing officer and bookkeeper of public schools should keep a close relationship. Accordingly, these two should team up regardless of their personal attributes/problems as school depends on them regarding school financial matters.

Anchored in this premise, the researcher considered it timely and relevant to conduct a study on the competencies of teacher-bookkeepers of the entire schools of the Department of Education, Department of Sorsogon City. As observed, all designated bookkeepers are classroom teachers. The school heads are compelled to designate teachers due to the absence of non-teaching personnel to do the tasks. Moreover, teacher-bookkeepers may not have adequate trainings on bookkeeping.

Generally, the study determined the competencies of teacher-bookkeepers in elementary schools of DepEd Sorsogon City for the fiscal year 2022. Specifically, it sought to answer the following questions:

1. What is the profile of the school designated bookkeeper in terms of:
 - a. age;
 - b. sex;
 - c. civil status;
 - d. educational attainment;
 - e. length of service as teacher-bookkeeper
 - f. trainings and seminars attended in relation to bookkeeping; and
 - g. other designation?
2. What are the competencies of teacher-bookkeepers along:
 - a. Basic Competencies;
 - b. Common Competencies; and
 - c. Core Competencies?
3. What are the problems encountered by teacher-bookkeepers?
4. What action plan can be proposed based on the results of the study?

METHODOLOGY

This study aimed to determine the competencies of teacher-bookkeepers in elementary schools of DepEd Sorsogon City for the fiscal year 2022. The researcher utilized the descriptive method of research since it describes the profile, the competencies, and the problems encountered by teacher-bookkeepers.

The respondents were 21 teacher-bookkeepers of Sorsogon City. Survey-questionnaire is employed to

gather information from the respondents. Unstructured/informal interview was conducted to support the participant’s responses to questionnaires. The results were analyzed and interpreted with the use of appropriate statistical tools such as weighted mean, frequency count, percentage and ranking.

The study used the questionnaire adapted and modified from the study done by Abarro (2018) on factors affecting the performance of public school teachers in the Division of Antipolo City, Philippines and Mussah (2017) on Benefits and Challenges of Bookkeeping and Accounting Practices of SMEs and Its Effect on Growth and Performance in Ghana.

Table 1: The Respondents

School District	Frequency (f)	Percentage(%)
Sorsogon East	6	29
Sorsogon West	7	33
Bacon East	5	24
Bacon West	3	14
Total	21	100

Part 1 deals with the profile of the respondents which include age, sex, civil status, educational attainment, length of service as bookkeepers, trainings and seminars attended in relation to bookkeeping and other designation. The second part focuses on the competencies of the teacher-bookkeepers along basic competencies, common competencies and core competencies in bookkeeping which were lifted from the Qualification Standard Competencies of TESDA in Bookkeeping NC III. Finally, the third part gave emphasis on the problems encountered by teacher-bookkeepers in bookkeeping through the use of the adapted and modified instrument of Ancho and Bongco (2019).

The survey instrument was submitted to panel and experts for validation. The dry run of the questionnaire was held last February 6-10, 2023 to selected teacher-bookkeepers of elementary schools in Sorsogon Province.

The researcher asked permission from the Schools Division Superintendent to conduct a study. The request was approved and endorsed to school heads of the target respondents. The data gathering commenced with the

approval of the authorities. The researcher explained the purpose of this research thoroughly to school heads and respondents. The distribution of the questionnaires started from Sorsogon West and East Districts last February 15, 2023 and retrieved on the same day. On February 17, 2023 the researcher was accompanied by one of the Bacon District Public-School District Supervisor (PSDS) for security and easy retrieval of responses. The researcher was also able to retrieve 100 percent of all the questionnaires distributed.

Unstructured/informal interview was also conducted during district gatherings to validate the information provided by the respondents during data gathering. For ethical purposes, the researcher maintained the anonymity of the respondents. After which, the data gathered were consolidated, tallied and analyzed. Appropriate statistical tools were applied. Afterwards, interpretation of the gathered data was provided by the researcher.

The researcher utilized the following statistical treatment in the quest of analyzing data. To describe the profile of the respondents, frequency and percentage

were used. Weighted Mean was used in determining the level of competencies of teacher-bookkeepers along Basic, Common and Core Competencies. The Ordinal scale utilized was adapted and modified from Dreyfus & Dreyfus (1986) on Mind over Machine: The Power of human intuition and expertise in the era of the Computer-Five steps from novice to expert. This was used to describe teacher-bookkeepers level of competency. Hence, the result was interpreted using the scale and description that follows: 3.50-4.00(expert), 2.50-3.49(experienced), 1.50-2.49(developing), 1.00-1.49 (beginning).

RESULTS AND DISCUSSION

The presentation of the data includes the following topics: 1) the profile of the school designated bookkeeper in terms of age, sex, civil status, educational attainment, length of service, trainings and seminars attended in relation to bookkeeping, and other designation; 2) the competencies of teacher-bookkeepers along Basic, Common, and Core Competencies; the problems encountered by teacher-bookkeepers; and proposed action plan.

Table 2A: Profile of Teachers

Variable	Frequency (f) (n=21)	Percentage
<ul style="list-style-type: none"> • Age • 35 and below • 36-45 • 46 and above 	9 10 2	43 48 9
<ul style="list-style-type: none"> • Sex • Male • Female 	2 19	9 91
<ul style="list-style-type: none"> • Civil Status • Single • Married 	5 16	24 76
<ul style="list-style-type: none"> • Educational Attainment • Master's Degree Units/CAR • Master's Degree Holder • Baccalaureate Degree Holder 	14 2 5	67 9 24
<ul style="list-style-type: none"> • Length of Service as Teacher-Bookkeeper • 1-3 years • 4-6 years • 7 years and above 	2 8 11	10 38 52
<ul style="list-style-type: none"> • Trainings and Seminars Attended • With trainings and seminars • Without trainings and seminars 	12 9	57 43
<ul style="list-style-type: none"> • Other Designations 	13	62

<ul style="list-style-type: none"> • With Other Designation • Without Other Designation 	8	38
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Profile of the Respondents

The profile of the teacher-bookkeepers in elementary schools of Sorsogon City Division is shown in table 2A, respondents' age revealed that 35 and below and 36-45 have almost the same of age distributions. The lowest age distribution ages 46 and above. This means that 91% of teachers who participated in this study were developing and near in the mid-era of their teaching profession. Wylie (2000) points out that there is rapidly growing number of young teachers as might be expected from the large numbers of participating in the Teacher Induction Scheme in the recent years. The table also shows that 91% of the teachers participated in this study are females and 9% are males. Sex plays a vital role in different job performance whether in offices, teaching or in field works.

Various researches provided results how males and females vary in terms of their performance. Women were found to score higher than men on the interpersonal dimension (Stone, et al. 2009). This finding supports this study that there are more female teachers than males. Wylie (2000) also supports the contention that is commonly recognized worldwide as causing concern that teaching continues to be an increasingly feminized profession. According to the World Bank Collection of Development Indicators in 2020, 87.42% of Primary Education Teachers are females. With regards to Civil Status, majority of the teacher-bookkeepers are married. Along Educational Attainment, most of the respondents has Master's Degree Units or has earned their Complete Academic Requirements for Graduate School Studies to 67%. It can be noticed that only 9% of the teacher-bookkeepers finished their Master's Degree Course. It can also be noted that none obtained Doctoral Degree or Units. It seemed that pursuing doctoral degree may not be a priority of elementary teachers for professional growth. One common challenge that the teacher faced doing research is the lack of support from the school. This lack of support refers to financial, work, and training support (Ulla, 2018).

The Teacher-Bookkeepers length of service can be observed that majority of them served 7 years and above and may have few newly-hired teachers designated as bookkeepers. The length of service may be considered as one of the indicators that can influence job satisfaction, work performance and employee retention.

The length of service can provide job security, proficiency and loyalty. In relation to trainings and seminars attended, 57% of teacher-bookkeepers have attended relevant trainings to bookkeeping while 43% of them have no seminars or trainings attended. This implies that the department may have other priorities. For those who had, it was limited to division trainings and orientations only. For other designations, 62% of the respondents are having other designations like Brigada Eskwela Coordinator, GSP/BSP Coordinator, Child-Friendly School Coordinator, Adopt-A-School Coordinator, Sports, Cultural, DLC Coordinator etc. This implies that teachers are having more loads of work and are expected to do other duties designated by the department.

Level of Competencies of a Teacher-Bookkeepers along Basic Competencies, Common Competencies and Core Competencies

This section reveals the respondents' level of competencies in the Competency Standards of Bookkeeping along Basic Competencies, Common Competencies and Core Competencies. Table 3A shows the competencies of a teacher-Bookkeepers along Basic Competencies in Bookkeeping.

As reflected, the teacher-bookkeepers are "developing" or possessing average knowledge of all the competencies required for effective delivery of output in all the competencies. It is noticeable that solving problems in the workplace including the application of problem-solving techniques and to determine and resolve the root cause of problems; leading in the dissemination and discussion of ideas; and collect information in order to negotiate to a desired outcome and participate in the negotiation weighted least among the competencies.

This means that teacher-bookkeepers have the typical non-technical skills including knowledge, skills, and attitudes that everybody needs in order to perform satisfactorily.

On the other hand, no one of the teacher-bookkeepers have the knowledge or skill gained over a period of time in bookkeeping and the special skill that is acquired by training, study or practice.

Table 3A: Competencies of a Teacher-Bookkeeper along Basic Competencies

Basic Competencies	Weighted Mean	Description
1. Lead in the dissemination and discussion of ideas, information and issues in the workplace.	2.42	Developing
2. Lead small teams including setting and maintaining team and individual performance standards.	2.38	Developing
3. Collect information in order to negotiate to a desired outcome and participate in the negotiation.	2.43	Developing
4. Solve problems in the workplace including the application of problem-solving techniques and to determine and resolve the root cause of problems.	2.33	Developing
5. Apply mathematical concepts and techniques.	2.57	Developing
6. Select, Source, and Apply appropriate and affordable technologies in the workplace.	2.67	Developing
Average	2.47	Developing

In general, the competency of teacher-bookkeepers in Basic Competency in Bookkeeping is “developing” with the weighted mean of 2.47. This implies that teacher-bookkeepers are lacking with competencies needed to deliver highly effective output. Likewise, it suggests the need to capacitate the teacher-bookkeepers in achieving these qualifications.

Furthermore, the results may be attributed to the teacher-bookkeepers’ lack of seminars and trainings in bookkeeping. As revealed in their profile, only few of the teacher-bookkeepers have relevant trainings and seminars in bookkeeping.

As generalists, designated bookkeepers are expected to develop their expertise in disbursement and liquidation. Hence, professional developments of teacher-bookkeepers ways that can improve skills, in turn, produce effective delivery of output.

The above results show consistency with the findings of the study conducted by Rohmah et al., (2021) on the Effect of Training and Development on Teacher Performance Mediated by Readiness to Change; it is revealed that training has significant effect on teacher performance which is mediated by a readiness to change.

This is supported by results of research conducted by Asim et al., (2012) where the results of the study state that readiness to change has a mediating effect between training and performance.

Table 3B reflects the Common Competencies of Teacher-Bookkeepers. This table shows that teacher-bookkeepers got “developing” level of competence, weighted with 2.86, specifically on building and maintaining an effective relationship with clients, customers and the public.

This is followed by managing own workload and quality of work with the weighted mean of 2.67, and apply quality standards in the workplace together with performing computer operations which include inputting, accessing, producing and transferring data using the appropriate hardware and software with the weighted mean of 2.62. It is clearly elaborated that teacher-bookkeepers have insufficient skills and knowledge towards work in bookkeeping industry.

However, in bookkeeping, they are expected to maintain client relations, manage own performance, apply quality standards and perform computer operations. Overall, the competency level of teacher-bookkeepers is 2.69 and interpreted as “Developing”.

This implies that the teacher-bookkeepers in Sorsogon City do not meet the proper competency expected by bookkeeping industry. Nevertheless, the department expected them to submit documents with promptness, correctness and validity.

Consequently, teacher-bookkeepers must have the Certified Bookkeeper Certificate which validates knowledge, skill, and experience to gain confidence, achieve recognition, demonstrate competence and confirm professional ethics.

Table 3B: Competencies of a Teacher-Bookkeeper along Common Competencies

Common Competencies	Weighted Mean	Description
1. Apply quality standards in the workplace; and includes the application of relevant safety procedures and regulations, organization procedures and customer requirements.	2.62	Developing
2. Perform computer operations which include inputting, accessing, producing and transferring data using the appropriate hardware and software.	2.62	Developing
3. Build and maintain an effective relationship with clients, customers and the public.	2.86	Developing
4. Manage own workload and quality of work.	2.67	Developing
Average	2.69	Developing

The results of this study were supported by the findings obtained of Espiritu (2020) in which a competent and an ethnically-oriented school financial manager can effectively and efficiently implement his or her financial management activities such as budgeting, accounting, procurement and asset management and will definitely offer a more systematic and strategic way of attaining institutional goals and objectives. Also, a study in Japan revealed that most of the teachers were not fully competent and, as a result, national advisory groups made the improvement of teacher training the main theme for educational reform. In the study of Harris & Sass (2007), it is found that experience greatly enhances the productivity of elementary and middle school teachers early in their careers indicates that policies designed to promote retention of young teachers can yield significant benefits over and above avoiding the cost of hiring new. Thus, it is recommended that teacher-bookkeepers or financial managers' experiences, skills, and competencies in attaining institutional goals and objectives must be validated.

Table 3C presents the competency of teacher-bookkeeper along Core Competencies. It is noted that

teacher-bookkeepers are “developing” in Core Competencies in bookkeeping. As such, transferring and summarizing trial balances from a ledger; preparing financial reports manually; and determining the extent of compliance with a firm’s internal control manual are the competencies have the lowest weighted mean. This strongly manifest that teacher-bookkeepers have insufficient knowledge in core competencies.

On the other hand, it is worth noting that teacher-bookkeepers in Sorsogon City have neither “Experienced” nor “Expert” in nailing Core Competencies in bookkeeping. As a whole, it is remarkable that teacher-bookkeepers are “Developing” in the core competencies in bookkeeping with the weighted mean of 2.44.

This indicates that teacher-bookkeepers are lacking of understanding and skills in discharging their duty as bookkeepers. Acquiring this kind of knowledge may not better suffice in delivering high quality output. Hence, it is still a need to have further trainings to upskill teacher-bookkeepers in attaining expertise.

Table 3C: Competencies of a Teacher-Bookkeeper along Core Competencies

Core Competencies	Weighted Mean	Description
1. Log/Record business transactions in an accounting journal.	2.48	Developing
2. Post transactions manually.	2.52	Developing
3. List accounts, transfer and summarizes trial balances from a ledger.	2.43	Developing
4. Prepare financial reports manually.	2.43	Developing
5. Review and determine extent of compliance with a firm’s internal control manual.	2.33	Developing
Average	2.44	Developing

In the study of Maranan (2022), Upskilling for Accountants revealed that taking one's skills and knowledge in a certain area to a new level is called Upskilling. It involves implementing training that improves employee's skillsets with the intent of developing them for progression in their current role to bring value added to the organization. This study is supported by the National Education Policy 2020 reiterating the upskilling of teachers by upgrading with the latest knowledge through the National Professional Standards for Teachers on determining the critical

aspects of teacher's life like continuous professional development.

Problems Encountered by Teacher-Bookkeepers in Bookkeeping

This section presents the participants' responses that led in determining their topmost problems encountered in bookkeeping. This part reflects their necessary problems encountered relatively to their school assignment. However, the respective school name or area of assignment was kept confidential.

Table 4: Problems Encountered by Teacher-Bookkeepers in Bookkeeping

Core Competencies	Frequency (f) (n=21)	Rank
• lack of knowledge in bookkeeping	15	2.5
• poor mathematical skills and computer operations	2	9
• lack of training on bookkeeping	18	1
• unfamiliar with auditing and accounting rules	15	2.5
• innumerable designation	8	5
• excessive teaching workload	9	4
• inaccurate reports prepared	4	6.5
• lack of equipment and internet connectivity	4	6.5
• BAC Members do not function as members of the board	3	8
• The school financial team fails to submit liquidation documents/reports on time.	1	10

In general, among the twenty-one (21) participants, the problems they encountered are presented in Table 4. However, the top most problems they encountered are: lack of training on bookkeeping as 1st rank, unfamiliar with auditing and accounting rules and lack of knowledge in bookkeeping as 2nd ranks; excessive teaching workload as 4th rank; and innumerable designations as 5th rank. Respectively, these problems are encountered in the schools from Sorsogon West, Sorsogon East, Bacon East and Bacon West Districts. Eighteen (18) out of twenty-one (21) participants revealed in a survey that lack of training on bookkeeping is their major problem. In addition, only twelve (12) of the participants have trainings and seminars attended in the division. Due to this scenario, the participants took it hard to deliver output properly.

Fifteen (15) out of twenty-one (21) participants revealed that they lack of knowledge in bookkeeping. A lack of accounting skills or knowledge can significantly impact a business. Without a proper understanding of accounting principles, the department may not be able to track its financial performance, leading to inaccurate financial statements and reports. Additionally, a lack of

accounting knowledge can lead to errors in tax filings, resulting in penalties and fines which most of the school-bookkeepers are experiencing. Finally, a lack of accounting knowledge can lead to low self-confidence in delivering quality outputs. When bookkeeping is poor, it can result to severe consequences such as an audit, poor budgeting, halting of services, or worst, being called by the division for legal obligations. Additionally, a lack of accounting knowledge can lead to errors in tax filings, resulting in penalties and fines which most of the school-bookkeepers are experiencing. Finally, a lack of accounting knowledge can lead to low self-confidence in delivering quality outputs. When bookkeeping is poor, it can result to severe consequences such as an audit, poor budgeting, halting of services, or worst, being called by the division for legal obligations.

The concern of teacher-bookkeepers on innumerable designations is consistent with their responses reflected on table 1A that most teachers are having multiple designations. Thus, it implies that teachers are having different duties to attend to and expected to be multi-skilled professional. As today, teachers must cope with

the demand for widening learning opportunities by being skillful not just in teaching but also in facilitating and organizing groups and activities. These teachers have different skills which enables them to do more than one kind of work.

Excessive teaching workload- teachers located at small and medium schools have the high chance to handle classes with more than the expected teaching workload due to lacking of education personnel. Some of the respondents came from schools with multi-grade classes or with modified group of learners. Multi-grade class consists of grade levels in a single grade classroom manned by one teacher for an entire school year (TeacherPH). Thus, teachers worked more than the guided working hours.

Action Plan

This proposed action plan to improve teacher-bookkeepers' competencies and address the problems encountered in Bookkeeping is significant to improve their performance in bookkeeping. It can be observed that teacher-bookkeepers needs improvement in terms of Basic Competencies, Common Competencies and Core Competencies of Bookkeepers. Also, participants had common problems encountered in the discharge of duties as school bookkeepers.

GENERAL OBJECTIVE

This action Plan is proposed to improve teacher-bookkeepers' competencies and address the problems they encountered in bookkeeping.

Specific Objectives

1. Develop the competencies of teacher-bookkeepers in bookkeeping in terms of Basic, Common and Core Competencies;
2. Address the problems encountered by teacher-bookkeepers in Sorsogon city; and
3. Promote professional development.

The action plan is divided into seven (7) parts: Key Result Areas (KRAs), Objectives, Activities, Persons Involved, Time-Frame, Budgetary Requirements and Expected Outcome. This action plan may serve as a guide for the management in re-tooling the DepEd Teacher-Bookkeepers.

CONCLUSION AND RECOMMENDATIONS

This study concluded that majority of the Teacher-Bookkeepers are 36-45 years old, female, married, with Master's Degree Units/CAR, worked 7 years and above,

with trainings attended and with other designations. The teacher-bookkeepers are developing in all qualification competencies in relation to Basic, Common and Core Competencies in Bookkeeping. The problems commonly encountered by teacher-bookkeepers are lack of training on bookkeeping, unfamiliarity with auditing and accounting rules, lack of knowledge in bookkeeping, excessive teaching workload, and innumerable designations. The proposed action plan is geared towards improving the liquidation reports of the schools.

It was recommended that the Sorsogon City Division may encourage teacher-bookkeepers to pursue NC Certificates, accreditations and regularly attend relevant trainings and seminars. Capacity building for School Financial Management Team may be regularly conducted to improve the competencies of teacher-bookkeepers. The Sorsogon City Division may consider hiring of non-teaching personnel who are able to do ancillary duties of teachers in order for them to give more focus on their primary job-teaching. The proposed action plan may be implemented by the school after the review and evaluation of the concerned authorities. A similar study on teacher-bookkeepers' competencies may be conducted by future researchers to further validate the results of this study.

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