

## PERCEPTIONS OF ACCOUNTING BY ACCOUNTANCY STUDENTS WHO GRADUATED FROM JRU-HIGH SCHOOL

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A focus group discussion was conducted to know the perceptions of accounting by accountancy students who graduated from JRU-High School. The results showed that most of the respondents from different Universities agreed that they had positive experiences in the High School basic accounting subject. This outlook led them to take accounting as their course in college. The respondents also believed that the JRU-High School basic accounting subject was a stepping stone in taking up BS Accountancy. The respondents suggested that basic accounting procedures applied in the merchandising business should be added to High School basic accounting curriculum.

Another concern of the respondents was that teachers rely too much on problems and exercises found in the book and are strict about peso signs or hyphens which they think were not necessary for them and not applied in college. This concern should be addressed to JRU-High School teachers to use more references in the accounting field.

In College, the respondents experienced approaches like quiz-first-discussion-later, many tasks and lessons to comply with, short lectures followed by recitation or exercises, and too many problems to solve from the book. The students complained that they had to depend on their own ways of learning since some professors do not discuss the topics at all. The administrators should closely monitor the professors who are busy with other responsibilities aside from being a teacher, and thus have lessened time for teaching or who do not teach at all, as well as intimidating professors who destroy the self-confidence of the students.