



RESEARCH ARTICLE

Project Feasibility Study of Offering ABM Strand Senior HS Program in Neust (Tabon Annex) San Isidro Campus

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ARTICLE INFO	ABSTRACT
Received: Sep 17, 2024	This feasibility study evaluates the potential implementation of the Accountancy, Business, and Management (ABM) Strand Senior High School Program at Nueva Ecija University of Science and Technology (NEUST) San Isidro Campus – Tabon Annex. The study examines the technical, management, marketing, financial, and socio-economic aspects of establishing the program. Utilizing a descriptive research design and survey methodology, findings reveal that while there is student interest in the ABM strand, financial viability poses a challenge due to projected initial losses. The study highlights the need for strategic planning, funding support, and enhanced promotional efforts to ensure sustainability. Recommendations include seeking financial assistance from stakeholders and refining assessment methods to improve program feasibility.
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INTRODUCTION

Education equips individuals with essential skills, knowledge, and techniques, empowering them to understand their responsibilities toward family, society, and the nation (Indresh & Indresh, 2024). It broadens perspectives and enhances individuals' ability to stand against societal issues like injustice, violence, and corruption. Through education, individuals gain insight into the world, which fosters creativity essential for national development and progress (Cdadmin, 2018).

The Enhanced Basic Education Act of 2013, signed by President Benigno Aquino III, introduced the K-12 program to extend basic education by two years, better preparing students for higher education and the workforce (Cerde, 2013). Implemented in phases beginning in 2012, the program's first cohort to complete the full K-12 curriculum was introduced in 2012–2013, with Grade 1 and Grade 7 students being the initial beneficiaries of this extended curriculum. The program offers specialized tracks for Senior High School, including the Academic, Technical-Vocational-Livelihood, and Sports and Arts paths, which align education with students' career goals and interests (DEPED, 2016; GOVPH, 2012).

Within the Academic track, students can pursue strands such as Business, Accounting, and Management (BAM); Humanities, Education, and Social Sciences (HESS); and Science, Technology, Engineering, and Mathematics (STEM), allowing for skill development specific to these fields (GOVPH, n.d.). As a result, the K-12 program has equipped students with 21st-century skills, enabling them to make informed choices and contribute positively to society (CHED, 2017).

This study evaluates the Nueva Ecija University of Science and Technology San Isidro Campus's capability to establish an ABM Senior High School curriculum, assessing technical, management, marketing, financial, and socio-economic aspects (ABM, 2020). The inclusion of the ABM strand aims to meet the growing demand for business education and aligns with both student interests and

market needs (Leonard, 2019). This evaluation is guided by trusted sources, including CHED Memorandum Order No. 32 and NEUST's student handbook, ensuring quality standards and compliance with educational policies (Llego, 2019; DEPED, 2019).

This study's findings will contribute to enhancing the educational structure and resource allocation, supporting student readiness for career advancement and lifelong learning (Ethridge, 2004).

Statement of the problem

This study aimed to determine the feasibility of offering ABM Strand Senior High School in Nueva Ecija University of Science and Technology. This study specifically sought to answer the following questions:

1. How may the demographic profile of the respondents be described in terms of:
 - 1.1 Age
 - 1.2 Sex
 - 1.3 Current address
 - 1.4 Current school
2. What would be the preferred strands of High School student after they graduate?
3. Factors affecting in establishing Senior High School:
 - 3.1 Marketing Aspect
 - 3.2 Technical Aspect
 - 3.3 Financial Aspect
 - 3.4 Management Aspect
 - 3.5 Socio- economic Benefits

Research paradigm

The research paradigm that guided this study is shown in Figure 1. It follows the Input-Process-Output approach. INPUT PROCESS OUPUT for proving the viability of the proposed study.

In order to determine the current status of a certain industry subject of this study, the researchers have to consider first the variables, particularly, posed in the statement of the problem.

Conceptual framework

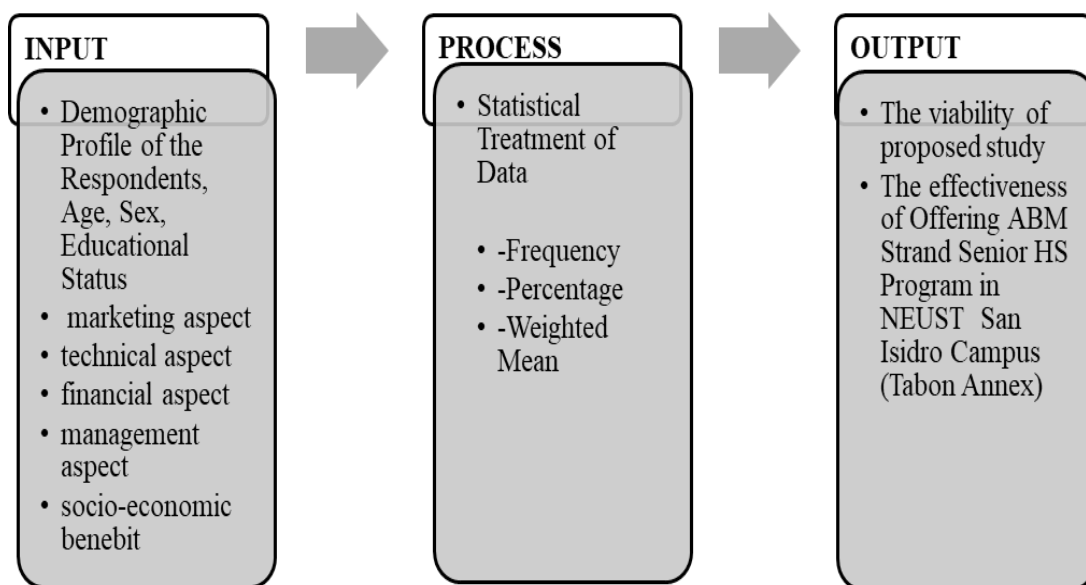


Figure 1: The research conceptual framework

The conceptual Framework of the research shows information that the researchers will used. It will show how the research process works. This will served as a basis for the researchers on how they gathered data and how they analyse the data they are collected.

The input-process-output structural framework (see Figure 1) is a specification of how different input, intermediate, and output variables form causal relationships in the proposed study. The proposed structural framework endorses a paradigm that emphasizes input-process-output of the respondents toward the viability of the proposed study.

Under the first box, an input, which is usually a treatment, is delivered to the intended respondents, the components of input are as follows; the profile of the respondents. The paradigm shows the process on how to solve the problems and the tools or instrument to be used in collecting data. This study also consists of a Survey Questionnaires.

Scope and delimitation

This study was conducted to focus on feasibility study in offering Senior High School strand in N.E.U.S.T San Isidro Campus. The respondents of this study are the total population of Grade 10 students of NEUST Laboratory High School in San Isidro Campus. This study considered every aspect of the university's characteristics that affect a student in choosing Senior High School strand.

Significance of the study

This study aims to measure the effectiveness of offering Senior High School program in Nueva Ecija University of Science and Technology San Isidro Campus TabonAnnex, College of Management and Business Technology, it beneficial specifically students, teachers and future researchers. This study will provide the student with information about the quality of the institution, the talent of the educators and the beauty of the school's capacities. This will provide teachers with fresh possibilities and experience in senior high school teaching. It will also assist licensed teachers who are out of work. Future researchers may find this study useful as a reference.

RESEARCH METHODOLOGY

The researchers used descriptive methods to gathered data about the viability of offering Accountancy Business and Management (ABM) in Nueva Ecija University of Science and Technology- San Isidro Campus. The data aims to know the extent attributes of the university among this subject. This study used survey and questionnaire as the research instrument. The researchers described the qualification of the university facilities and students demographic profile. According to Shona McCombes (Published on May 15, 2019.Revised on September 3, 2020) Descriptive research aims to accurately and systematically describe a population, situation or phenomenon. It can answer what, where, when and how questions but not why questions.A descriptive research design can use a wide variety of research methods to investigate one or more variables.

Research locale

Nueva Ecija University of Science and Technology- San Isidro Campus is a university located in the province of Nueva Ecija, Central Luzon, Philippines, with its flagship campus at Cabanatuan City. The university offers graduate and undergraduate courses in many specialized fields as well as vocational training programs. This school offers and caters college courses and also accommodates Junior High students where the study was conducted.

Instrument

The research used survey and questionnaire as an instrument for this study. The questionnaire included personal information such as name, age, sex, address and the specialized subjects. From this survey questionnaire the data become more elaborated and accurate and also not time consuming compared to interview survey. The researcher organized the ideas and concepts of questionnaires to gathered necessary data and analysis of the document of record of Senior High in Tabon Annex San Isidro Campus. From this tool the result of the research become more accurate and correct because the data collected by the researchers was complete suited for the research.

Development and administration of the instrument

During the development of the instrument, the researchers considered the following factors: The health and safety protocol, the process of answering the survey, and the health conditions of every members. After the consideration and ensuring that the health and safety protocol was abide, the researchers start administering the instrument to gathered data needed on the research.

Statistical treatment of data

The researcher gathered data through the instrument of online questionnaires, it was subjected to the statistical treatment to know the preferences of Grade 10 students in choosing a track to proceed to senior high school.

The researchers will utilize the statistical treatment to interpret the data of the study effectively. The data were tabulated to facilitate the presentation and interpretation of results using the Frequency and Percentage and Weighted Mean.

RESULT AND DISCUSSION

This section shows the data gathered and collected by the researchers to answer the specific problems in the statement of the problem. Numerical data are provided in the tabular form supported by textual presentation, analysis and interpretation.

Table 1: Distribution of respondents according to their age

ABM STUDENT'S AGE	FREQUENCY	PERCENTAGE
15 YEARS OLD	1	2%
16 YEARS OLD	24	49%
17 YEARS OLD	22	45%
18 YEARS OLD	2	4%
TOTAL	49	100%

Table 2 shows the distribution of the age of respondents from 15 years old, 16 years old, 17 years old, and 18 years old. With the total of 49 respondents, 2% or 1 is 15 years old, 49% or 24 are 16 years old, 45% or 22 are 17 years old and 18 years old are 2 or 4%.

Table 2: Distribution of respondents according to their sex

SEX	FREQUENCY	PERCENTAGE
MALE	16	33%
FEMALE	33	67%
TOTAL	49	100%

Table 3 presents the distribution of respondents involved as to their gender with their corresponding frequency and percentage. This show the result of 16 or 33% are male and the remaining 67% or 49 are female.

Table 3: Current address

Locations	Frequency	Percentage
Cabiao	2	4%
Gapan	4	8%
Jaen	1	2%
San Antonio	3	6%
San Isidro	39	80%
Total	49	100%

Table 4 presents current address of the respondents with corresponding frequency and percentage. As a result, the majority are in the San Isidro Nuevs Ecija because it is the nearest location to the school. There is no discernible difference between students who live on campus and those who live off campus in terms of academic achievement. However, it has been established that gender and age categories have an impact on student housing preferences. (Etikan, 2017)

Table 4: Preferred strands of high school student after they graduate

TRACKS	FREQUENCY	PERCENTAGE
Academic track		
Accountancy, Business And Management	24	48%
Science, Technology, Engineering And Mathematics	5	11%
Humanities And Social Science Strand	10	21%
General Academic Strand	6	12%
Non-Academic Track		
Tech-Vocational- Livelihood	3	5%
Sports And Arts	1	3%
TOTAL	49	100%

As revealed in Table 6, are the frequency and percentage of respondents according to their preferred strand in senior high school. Majority of the respondents or 48% choose ABM strand, 21% choose HUMMS, 12% choose GAS, 11% choose STEM, 5% choose TECH-VOC and 3% choose the Sports and Arts.

Taking an ABM Strand as a career track in high school means skills and preferences revolve around the world of accountancy, business, and management (Lolita, n.d) Students choose the ABM strand because it provides them with numerous opportunities.

Factors affecting in establishing senior high school

This section discussed the technical, financial, marketing, management, and socioeconomic aspects that influence the establishment of a senior high school.

Table 5: Segmentation analysis

Academic Year	Total Enrollees of Grade 10 in District 4 (NE)	Average income of more than 20,000 pesos per month.	Will pursue on a business related industry	Will choose NEUST SHS-ABM program	Effective Demand
Year 1	49	32	15	7	4
Year 2	50	33	16	7	4
Year 3	51	33	16	7	4
Year 4	52	34	16	7	4
Year 5	53	34	17	8	4

Note: For the complete details of the computation, please see the Appendix.

The table shows the segmentation analysis process which defines the total enrollees of grade 10 in district 4 (NE), average income of more than 20.000 pesos per month, will choose NEUST SHS-ABM program and the effective demand.

Establishing senior high school often have budget limitations for many aspects. This is why market segmentation is so important. (Leonard, March 27, 2019). As a result of the table, the NEUST is unable to offer a senior high school abm strand due to a lack of student demand.

For total enrolees of grade 10 –The total population of NEUST Laboratory High School grade 10 students are the respondents of this study and is assumed to increase by 2% according to basic education statistics of the Philippines.

For the average income of more than 20,000 pesos per month – The data in the gathered survey questionnaire shows the average income of more than 20,000 pesos per month.

For pursue on a business related industry-as the result of the survey questionnaire. This shows the number of students pursuing in a business related industry.

For choose NEUST SHS-ABM program-The survey questionnaire shows the result of students who want to choose NEUST SHS-ABM

Table 6: The Forecasted number of grade 10 enrollees starting from the 1st year of operation

Year 1	4
Year 2	4
Year 3	4
Year 4	4
Year 5	4

Starting in the first year of operation, this table shows the projected number of grade 10 enrollees. Year one has only four enrolled pupils, as do years two, three, four, and five.

Based on data from the Department of Education (DepEd), close to 4 million students were not able to enroll for the current school year 2021 (Villareal 2021). The PSA data indicated that the most common reasons among OSYs for not attending school were marriage or family matters, lack of personal interest, and high cost of education or financial concerns.

Table 7: Program projection analysis

Academic Year	Grade 10	Grade 11	Total
Year 1	4		4
Year 2	4	4	8
Year 3	4	4	8
Year 4	4	4	8
Year 5	4	4	8

This table displays the Projection Analysis, which shows the number of students enrolled in the program from year 1 to year 5. Student enrollment forecasting is the analysis of enrollment, demographic, geographic, and land use data to predict how many students a school district can expect to be enrolled in the future (Vick,202).

Table 8: Competitors analysis

Name of school	Location	Product	Tuition fee	Promotion	Description
Cabiao NHS	Cabiao Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Sta. Rita NHS	Cabiao Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Saint John Nepomocene Parochial school	Cabiao Nueva Ecija	Accountancy Business and Management (ABM) Program	28,000 pesos	Recruitment	Private school
General Tinio NHS	General Tinio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Lino P. Bernardo NHS	General Tinio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Rio Chico NHS	General Tinio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Jaen NHS	Jaen Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school

Lambakin NHS	Jaen Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Marawa NHS	Jaen Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Putlod-San Jose NHS	Jaen Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Peñaranda NHS	Penaranda Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
San Francisco NHS	San Antonio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
San Mariano NHS	San Antonio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Sta. Barbara NHS	San Antonio Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
General de Jesus College	San Isidro Nueva Ecija	Accountancy Business and Management (ABM) Program	38,000 pesos	Recruitment	Private school
Calaba NHS	San Isidro Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Pulo NHS	San Isidro Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
Teodoro A. Dionisio NHS	San Isidro Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
San Anton NHS	San Leonardo Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
San Leonardo NHS	San Leonardo Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
ACLC-Gapan	Gapan Nueva Ecija	Accountancy Business and Management (ABM) Program	17,000 pesos	Recruitment	Private school
Kinect Academy	Gapan Nueva Ecija	Accountancy Business and Management (ABM) Program	Covered the fund by the government	Recruitment	Private school

Juan R Liwag Senior High School	Gapan Nueva Ecija	Accountancy Business and Management (ABM) Program	Government funded	Word of mouth	Public school
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Source: <https://www.edukasyon.ph/search?q=Crt%20gapan>

The purpose of a competitor analysis is to understand your competitors' strengths and weaknesses in comparison to your own and to find a gap in the market(lloyd,2021). This table shows the competitors' analysis in terms of Location Product Tuition fee As a result, public schools are funded by the government and promoted through word-of-mouth strategies.

Promotional strategies

Word of mouth

92% of people trust recommendations from friends and family over any other type of advertising. Even academic research has proven its effectiveness in conversion (Nielsen, 2016). One of the main reasons NEUST relied on word of mouth is because it is a cost-free kind of advertising or promotion. Customers share it in response to an incident that occurs in their lives. This is truly a once-in-a-lifetime chance.

Advocacy campaign

According to Johnson Roger (January2, 2015). Advocacy campaigns improve the overall brand reputation and create loyal customers, employees and stakeholders that support, propel and grow the brand into institutions.

NEUST encourage students to come to class or enrol. Posting on multiple social media platforms to examine their target market to various schools to deliver information on a school's offerings is known as an advocacy campaign.

Table 9: Facilities and materials needed

Facilities	Equipment materials
Computer laboratories	Computer units (1:1 Pc to student ratio and 1:1 PC TO teacher ratio)
Lecture and discussion room	Audio visual equipment
Library	Multimedia materials relative to the strand

The table show the required facilities and equipment align with the CHED MEMORANDUM ORDER No. 32 Series of 2015 to establish accountancy business management strand. Currently, there are enough resources to establish the said program. An effective school facilities adapts to changing instructional programs and, at the very least, provides a comfortable, safe, secure, accessible, well-lit, well-ventilated, and aesthetically beautiful physical environment (Lackney, Jeffery A., N.D). In the Appendix, it indicates the picture of the specified facilities and resources that are required at the NEUST San Isidro Campus.

Program description

Accountancy Business Management Strand is a 2 years strand implemented by the Department of education to give strong foundation to the students who wants to enrol in any business courses. According to enderuncolleges.com, It is the most fundamental sense refers to the accountancy, business, and management academic programs that concentrate on the foundational concepts in corporate operations, financial management, business management, as well as each and every factor that revolves around those central fields. Also stated that by taking the ABM strand, students will be trained to analyse assets, understand everything involved with financial positions, interpret various profitability, and prepare audit accounts.

Learning outcome

According to the Senior High School Admission Department of NEUST Senior High School Cabanatuan City, students develop academically competent students by providing them with engaging learning experiences for the acquisition of 21st-century skills. Second, from students who are spiritually

grounded and socially responsible through authentic learning experiences and lastly, develop students who are ready for higher education, middle-level manpower skill works, employment, and entrepreneurship.

Table 10: Retention and promotion for grade 11 And 12

Requirement	Decision
Final grade of at least 75 in all learning areas in a semester	Can proceed to the next semester
Did not meet expectations in a prerequisite subject in a learning area	Must pass remedial classes for failed competencies in the subjects or learning areas to be allowed to enroll in the next semester
Did not meet expectations in any subject or learning area at the end of the semester	Otherwise, the learner must retake the subjects failed

Continues of Table 12.

Passed all subjects or learning areas in Senior High School	Earn the Senior High School Certificate
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This table show the DepEd Order No. 13, s. 2018 or the DepEd guidelines on learner promotion and retention under the K to 12 Basic Education Program.

Obligations

1. All bonafide students of the university shall be covered by all obligations as citizens mandated in the 1987 Constitution and those stated under the Education Act of 1982 as follows:
2. To understand the rights and accept the duties of citizenship, strengthen his ethical and spiritual values, develop moral character and personal discipline, critical and creative thinking;
3. To exert his utmost to develop his potentialities for service, particularly by undergoing an education suited to his abilities in order, so that he may become an asset to his family and to society;
4. To promote and maintain the peace and tranquility of the school by observing the rules of discipline, and by exerting efforts to attain harmonious relationship with fellow students, the teaching and academic staff and other personnel;
5. To strive to lead an upright, virtuous and useful life;
6. To respect customs and traditions of our people, the duty constituted authorities, the laws of our country and the principles of democracy

Conduct and discipline

These rules are based on the students' handbook of NEUST senior high school in Cabanatuan City.

Rule 1. General Behavior. Every student shall observe the laws or the rules and regulations of the school and the standard of the good society; shall be courteous and considered in all occasion as befitting men and women of refinement and good breeding; and shall act with fairness, tolerance, moderation, and respect for the opinions and feelings of others, bearing in mind that education stands for broadmindedness and for appreciation and understanding of principles and values.

Rule 2. Prohibited Activities. Any student activity which partakes of the nature of subversion or insurgency, or which is deemed to be unlawful under existing legislations are strictly prohibited and disallowed. The violator as well as the offices of the student organization, including the faculty adviser/s if warranted by the circumstances of each case, shall be held administratively liable for the illegal activities of the organization without prejudice to criminal prosecution if the evidences so warrant.

Curriculum**Table 11: Curriculum of grade 11 and 12**

ABM	Grade 11		Grade 12	
	1st Semester	2nd Semester	1st Semester	2nd Semester
Core subject	Oral Communication in Context	Reading and Writing Skills	21st Century Literature from the Philippines and the World	Physical Education and Health
	Komunikasyon at PananaliksikWika at Kulturang Pilipino	Pagbasa at Pagsusuri ng Iba'tIbangTekstoTungosaPananaliksik	Introduction to the Philosophy of the Human Person/Pambungad sa Pilosopiya ng Tao	
	General Mathematics	Statistics and Probability	Contemporary Philippine Arts from the Regions	

Continues of table 13.

Core subject	Earth and Life Science	Physical Science	Media and Information Literacy	
	Personal Development/PansarilingKaunlaran	Physical Education and Health	Physical Education and Health	
	Understanding Culture, Society and Politics			
	Physical Education and Health			
CONTEXTUALIZED SUBJECTS	English for Academic and Professional Purposes	Empowerment Technologies (ETech): ICT for Professional Tracks	Research in Daily Life 2	Entrepreneurship
	Research in Daily Life 1			Pagsulat sa Filipino sa Piling Larangan (Akademik) Research Project
SPECIALIZATION SUBJECTS		Business Math	Fundamentals of Accounting, Business and Management 2	Applied Economics
		Organization and Management	Business Finance	Business Ethics and Social Responsibility
		Fundamentals of Accounting, Business and Management 1		Business Marketing
				Business Marketing
HOURS PER DAY	6.6	6.6	5.8	

Please note that some subjects have prerequisites/co-requisites. These are indicated in the Curriculum Guides and are listed below for easy referral.

SUBJECT		PREREQUISITE/S
Research in Daily Life 2		Statistics and Probability
Business Finance		Fundamentals of accountancy, business and management 1
Fundamentals of accountancy, business and management 2		
Business Ethics and Social Responsibility		Fundamentals of Accountancy, Business and Management 1 and 2, Organization and Management, Principles of Marketing and Business Math
Business Marketing		Organization and Management
SUBJECT		CO-REQUISITE
Business Finance		Fundamentals of Accountancy, Business and Management 2

This table show the curriculum based on the Department of Education, Accountancy Business Management senior high school program. The curriculum in the ABM strand are planned and created to help students build the necessary tools to use throughout the corporate careers. Expect to spend for time studying management and financial accounting, as well as the corporate, legal, and organizational contexts (Mateo, Garvin 2020).

Financial aspect

Expenses

The need of the faculty based on the CMO No. 32 Series of 2015 in Establishing ABM Senior High School program in NEUST (TABON) ANNEX SAN ISIDRO CAMPUS is adequate and qualified to teach in the said program. Also, facilities, equipment, and buildings are available to use and can handle the projected demand of the students.

Revenue

1. The revenue of the said program is based from the tuition and other school fees of the students enrolled in the university.
2. Assumption underlying projections
3. Senior high school Accountancy, Business Management strand (ABM) tuition fee is projected at 5,500 per semester
4. Miscellaneous fee will increase 5% in every years.
5. There should be increase of 5% every year in the wages based on the salary explorer.
6. There should be increase of 4% every year in the following expenses base in the latest projected inflation rate in the Philippines.

Supplies	9,500/ annual
Utilities	7,800/ annual
Repair and maintenance	3,500/ annual
Equipment	14,200/ annual

Table 12: Projected income statement

Particular	Year 1	Year 2	Year 3	Year 4	Year 5
Revenues					
Tuition fee and other school fee	60,400	122,440	124,162.08	125,970.24	127,868.80
Expenses					
Wages	210,240	404,712	424,908	446,160	468,468
Supplies	9,500	9,880	10,275.2	10,686.21	11,113.66
Utilities	7800	8,112	8,436.48	8,773.94	9,124.9
Repair and maintenance	3,500	3,640	3,785.6	3,937.02	4,094.5

Equipment	14,200	14,768	15,358.72	15,973.07	16,611.99
Total expenses	245,240	441,112	462,764	485,530.24	509,143.05
Net savings/Loss	(-184,840)	(-318,672)	(-338,601.92)	(-359,560)	(-381,274.25)

Note: For the complete details of the computation, please see the Appendix.

This table shows the projected income statement of the university. This table define the statement of financial stability of the proposed program for the next five years. Based on the net loss, this proves that the viability of the proposed program is not viable.

Management aspect

Table 13. Senior High School Teaching Positions

Position Title & Salary Grade	Education Requirements	Experience Requirements	Training Requirements	Eligibility Requirements
Teacher II (Senior High School) [SG 12]	Bachelor's degree in the area of specialization; or any Bachelor's degree + at least 6 units towards a Master's degree in the area of specialization	None	None	Regular applicants for a permanent position: RA 1080 (Teacher); if not, they must pass the LET within five (5) years of hiring
Teacher III (Senior High School) [SG 13]	Relevant Master's degree	1 year of relevant teaching/industry work experience	4 hours of training relevant to the subject area specialization	Regular applicants for a part-time (contractual) position: None required
Master Teacher I (Senior High School) [SG 18]	Relevant Master's degree	4 years of relevant teaching/industry work experience	8 hours of training relevant to the subject area specialization	Practitioners (part-time only): None required
Master Teacher II (Senior High School) [SG 19]	Relevant Master's degree	5 years of relevant teaching/industry work experience	12 hours of training relevant to the subject area specialization	
Master Teacher III (Senior High School) [SG 20]	Relevant Master's degree + 9 units Doctorate	5 years of relevant teaching/industry work experience	16 hours of training relevant to the subject area specialization	
Master Teacher IV (Senior High School) [SG 21]	Relevant Master's degree + 18 units Doctorate	6 years of relevant teaching/industry work experience	20 hours of training relevant to the subject area specialization	
Teacher II (Senior High School) [SG 12]				

Table 10 show the Senior High School (SHS) Qualification Standards for the Academic Track and Core Subjects. section 3 of the REPUBLIC ACT No. 7041 stated that " Public and conspicuous places in their respective municipalities and provinces: provided, further, that any vacant position published therein shall be open to any qualified person who does not necessarily belong to the same office with the vacancy or who occupies a position next-in rank to the vacancy: provided, finally, that the Civil

Service Commission shall not act on any appointment to fill up a vacant position unless the same has been reported to and published by the Commission."

Table 14: Profile of the faculty members

Faculty	Bachelor's degree	Master's degree
Barlis,, Pascuala T.	BS in Accountancy	Master in Business Administration
Campos Jr, Romeo B.	BSBA Marketing Management	Master in Business Administration
De Leon, Clarizza L.	BSBA Managerial Accounting	Master in Business Administration
Diaz, Rowell A.	BS in Accountancy	Master in Business Administration Master in Agribusiness Management (in progress)
Mina, Jennilyn C.	BSBA Banking and Finance	Master in Business Administration
Pastorfide, Dave M.	BSBA Entrepreneurship	Master in Business Administration
Vega, Noemi C.	BS in Accountancy	Master in Business Administration
Vitug, Edgelly G.	BSBA Entrepreneurship	Master in Business Administration

This table displays the NEUST faculty's qualifications. Currently, the school has acceptable teaching standards for the curriculum. Excellent teachers not only make students feel good about school and learning, but also that their efforts result in higher student accomplishment. A wide range of personal and professional attributes have been linked to better levels of student achievement (Pamela D. Tucker and James H. Stronge 2005).

University head roles

1. Lead and manage the school and its personnel;
2. Understand K to 12 and the SHS program as a response to the changing environment and educational contexts of the learners, with the child/learner as the center of this curricular reform;
3. Communicate the K to 12 program, especially the SHS component, to all stakeholders to rally support and to promote ownership;
4. Harness the capacity of partners in the implementation of the program;
5. Align school systems and processes with the goals of the curriculum; and
6. Ensure that all teaching and nonteaching personnel are ready.

University head ensure that:

1. All incoming Grade 11 students are enrolled in program offerings based on their preference, needs of the community, current and emerging job markets, and school capabilities;
2. All incoming Grade 11 students are assured of classrooms and facilities, materials and equipment;
3. Qualified staff (teaching and nonteaching) are hired, trained, and organized; and
4. Materials, equipment, and tools are ready and complete.

Shs committees

1. Partnership Focal Persons (PFP)
2. School Inspectorate Team (SIT)

It is composed of the following:

SHS focal person

- Student representative
- Parent-teacher representative

Property custodian School Screening Committee (SSC)

It is composed of the following:

- Head Teacher for core/track
- 3 teachers from different learning areas
- President or authorized representative of the SGC/PTA

Career Advocacy Unit (CAU)

Infrastructure Committee (IC)

Enrolment Committee (EC)

Socio economic benefits

Establishing senior high school ensures that the learner's will benefit from an education suited for them and ensures that they are equipped with the knowledge and skills to pursue better lives for themselves.

To students

This study will benefit the students for their choose degree programs.

This will also aim to know the student strengths and weakness and to know what areas they need to improve

To Business Industry

Having more prepared businessmen/man can increase the business productivity and lot of newest idea and opportunities that will happened because of the good foundation of K-12 program.

CONCLUSION AND RECOMMENDATIONS

Conclusions

The study evaluated the implementation of the Senior High School (SHS) program under RA 10533, the Enhanced Basic Education Act of 2013, focusing on the Accountancy, Business, and Management (ABM) strand. The analysis showed that the program has successfully targeted its primary demographic, with most respondents aged 16-17 years, and that a significant proportion of students have opted for the ABM strand upon completing Grade 10.

From a marketing perspective, the program demonstrates a solid grasp of demand and adequately meets the student volume projections, aligning with the DepEd's guidelines on faculty qualifications and facilities. Technically, the program provides the necessary academic resources, including computer labs, classrooms, and curriculum aligned with 21st-century skills, fulfilling DepEd's facility requirements.

Financially, however, findings suggest that the ABM program at NEUST is not yet economically viable, as initial projections indicate a negative financial outcome in its first five years. This highlights a need for improved financial planning and possible adjustments in operational costs.

In terms of management, the role of the university head is pivotal in ensuring the alignment of goals, curriculum delivery, and availability of qualified faculty, which has been adequately addressed. Finally, socioeconomic benefits of the SHS program are evident, as it prepares students for business-related careers, enhancing productivity and innovation in the business sector, while equipping educators with new techniques and knowledge to guide students effectively.

While the SHS program meets its educational and managerial goals, there are financial challenges that require strategic adjustments to ensure long-term sustainability. With further development, the ABM strand can enhance its contribution to both students' academic growth and the broader economic landscape.

Recommendation

1. The researcher developed the following recommendation based on the findings of the study.

2. The role of the voucher program needs to be clarified. The voucher program has effectively addressed the immediate need of students that cannot be accommodated in public schools due to capacity constraints in public schools
3. The researchers recommend to request assistance from different Non-Government Organization and generous stakeholders to resolve issues on inadequacy of important aspects in establishing senior high schools
4. The researchers recommend to endorse more form of assessments to measure level of effectiveness for the senior high school system.

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