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UNDERSTANDING THE PHILOSOPHICAL ORIENTATION OF BUSINESS MANAGEMENT AND ACCOUNTANCY FACULTY

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ABSTRACT

The major task of a teacher is to guide learning. Thus, he/she must possess not only of the knowledge of the subject matter to be taught but an understanding as well of educational philosophies that serve as framework by which the needed education of his/her students shall be imparted to them. This study explored the (1) philosophical orientations (POs) of all the 27 business management and accountancy faculty in the main campus of Eastern Samar State University, (2) the association of these POs to four characteristics (gender, civil status, educational attainment and teaching experience), and (3) their self-perceptions on the extent by which these POs have influenced their teaching performance. Results revealed that only four faculty have “very definite” PO for progressivism and behaviorism; majority have “eclectic” PO which means that they put together at most four philosophies of education in their teaching job. These POs of the faculty were found independent of the four characteristics considered in this study. But the faculty perceived that their POs influenced “much” their teaching performance along the dimensions of classroom management, use of teaching strategy or approach, subject preparation, and leadership. The study offers actions for improving the PO and teaching performance of the faculty.

KEYWORDS: *philosophical orientation, philosophical orientation and teaching performance, philosophical orientation and teachers’ characteristics*

INTRODUCTION

The importance of education is emphasized by society. In the Philippines, education is given a high value probably because it is perceived by the masses as a stepping stone out of poverty, it is imagined by the middle classes as a way to climb to a higher social status, and is used by the ruling classes to reinforce their influence over the populace. Apparently, people may become more useful and civilized if better educated. It could be implied therefore from the foregoing views that teaching is one of the most important professions from the standpoint of human welfare.

Teaching is considered a complex and many-sided task. The teacher’s major task is to guide learning, but he/she has other responsibilities. And to become an effective teacher, one must possess both professional and personal qualities. By professional qualities, this refers to the teacher’s knowledge of general subject matter to be taught, his/her

understanding of psychological and educational principles, and his/her understanding and appreciation of the teaching profession. Personal qualities, on the other hand, are those that stem from the teacher’s personality, his/her interests, attitudes and beliefs, and his/her behavior in working relationships with students and other individuals (Lardizabal *et al*, 1995).

Bilbao and her associates (2015) contend that, for teachers to be able to play their roles as society expects them, they must be grounded on a personal unifying philosophy. Such a philosophy they might have chosen based upon personal preferences or feeling in relation to the knowledge they have acquired from pre-service education, particularly in the area of philosophies of education.

The philosophy of education may be either the philosophy of the process of education or the philosophy of the discipline of education. That is, it may be part of the discipline in the sense of being concerned with the aims, forms, methods, or results of

the process of educating or being educated; or it may be metadisciplinary in the sense of being concerned with the concepts, aims, and methods of the discipline (Frankena *et al*, 2002). To Reyes, Dizon and Villena (2015), philosophy provides educators with a framework for organizing schools or classrooms; it helps them answers what schools are for, what subjects are of value, how students learn, and what methods and materials to learn. It provides educators with a framework for such issues and tasks as determining the goals of education, the content and its organization, the process of teaching and learning, and on what experiences and activities they wish to stress in schools and classrooms. They have discussed four philosophies of education that have influenced curriculum development in their book *Curriculum Development*, namely, perennialism, essentialism, progressivism, and reconstructionism. In the book *The Teaching Profession*, Bilbao *et al* (2015) presented and discussed four other philosophies of education: These are: existentialism, behaviorism, linguistic philosophy, and constructivism. These mentioned philosophies are summarized thus:

- (1) Essentialism: This philosophy contends that teachers teach for learners to acquire basic knowledge, skills and values.
- (2) Progressivism: Progressivist teachers teach to develop learners into becoming enlightened and intelligent citizens of a democratic society.
- (3) Perennialism: Teachers should develop the students' rational and moral powers.
- (4) Existentialism: Teachers should help students understand and appreciate themselves as unique individuals who accept complete responsibility for their thoughts, feelings and actions.
- (5) Behaviorism: Behaviorist teachers are concerned with the modification and shaping of students' behavior by providing for a favorable environment.
- (6) Constructivism: Constructivists teach to develop intrinsically motivated and independent learners adequately equipped with learning skills for them to be able to construct knowledge and make meaning of them.
- (7) Linguistic philosophy: Teachers teach to develop in the learner the skill to send messages clearly and receive messages correctly.
- (8) Reconstructionism: Reconstructionists favor reform and argue that students are to study social problems and think of ways to improve society.

According to Reyes *et al* (2015), philosophy is the starting point in any curriculum decision making and is the basis for all subsequent decisions regarding curriculum. Thus, philosophy becomes the criteria for determining the aims, selection, organization and implementation of the curriculum in the classroom.

For teachers who are graduates of teacher education programs, the use of philosophies of education in their classrooms is not much of a problem or that they will not meet some sort of difficulty. But what about those who are non-graduates of teacher education programs such as business management graduates who are into teaching? At Eastern Samar State University (ESSU), the lone government higher education institution in the province of Eastern Samar that has five campuses, there are instructors and professors who are not holders of teacher education degrees. These are employed to deliver education services in the pursuance of ESSU's mandate of providing advanced education, higher professional and technological instruction and training in the fields of agriculture, arts and sciences, business and industry, computer and information technology, education, engineering, environmental science, forestry, law and criminal justice, medicine and allied sciences and other related fields of studies.

One of the ten colleges in the main campus is the College of Business Management and Accountancy (CBMA) with teachers who have specializations in business management, financial management, economics, marketing, entrepreneurship, tourism, hotel and resort management, and accountancy. These teachers are not professionally prepared for the teaching job. Hence, studying their philosophical orientation and how this influenced their teaching performance becomes imperative since no such study has been conducted in this college and even in the university.

STATEMENT OF THE PROBLEM

The study explored the philosophical orientations of business management and accountancy faculty at CBMA, in ESSU Main Campus during CY 2015 and how these influenced their teaching performance. Specifically, the study tried to answer the following questions:

1. How do the faculty distribute themselves in terms of their gender, civil status, educational attainment, and teaching experience?
2. How are the teachers described in terms of their philosophical orientations in teaching?
3. How do the faculty perceive the extent of influence of their philosophical orientations to their teaching performance in the following areas:

- a. Classroom management,
 - b. Use of teaching method or approach,
 - c. Subject preparation, and
 - d. Leadership?
4. Is there a significant association between teachers' characteristics and their philosophical orientations in teaching?

RESEARCH METHODOLOGY

Research Method. The study followed the descriptive-correlational method of research.

Locale of the Study. The study was conducted at the College of Business Management and Accountancy (CBMA) in the main campus of Eastern Samar State University, Borongan City which offers the following courses: BS Accountancy; BS Hotel, Resort and Restaurant Management; BS Tourism Management; BS Entrepreneurship; BS Business Administration major in Financial Management, Marketing Management, Human Resource Development Management and Business Economics.

Respondents of the Study. Involved in the study with personal consent are all those assigned to handle subjects in the courses offered at CBMA as earlier mentioned. They are instructors, assistant instructors, and associate professors with permanent status of employment. A total of twenty-seven (27) faculty in business management and accountancy were the respondents of the study.

Research Instrument. The study used a questionnaire as instrument in collecting the needed data for the study. The instrument has three parts. Part I are items on the characteristics of the faculty-respondents. Part II contained 22 of the 25 item-statements adopted from the book *Teaching Profession* by Bilbao *et al* (2015) that sought to find out or identify the philosophical orientation or the philosophy of education adhered to by a teacher-respondent that asked him/her as to what extent each statement applied to him/her by rating his/her degree of agreement/disagreement on the following four-point scale: 4 if the respondent "agreed with the statement always", 3 if the respondent "agreed with the statement but not always", 2 if the respondent "agreed with the statement sometimes", and 1 if the respondent "did not agree at all with the statement". The third part asked of the respondents' perceptions on the extent their philosophical orientations had influenced their teaching performance in four aspects, namely, classroom management, use of teaching method or approach, subject preparation, and leadership with each statement rated using a five-point scale as follows: 5 for "too much influence", 4 for "much influence", 3 for "moderate influence", 2 for "little influence", and 1 for "no influence".

Validity of the instrument was evaluated by an expert in education, a retired dean of the College of Education of ESSU main campus. To determine the comprehensibility of the items in the research instrument, a pre-test was conducted to three faculty of the College of Computer Studies in the main campus of ESSU who are also non-graduates of teacher education degree. Results of the pre-test showed a good response. From the validity and pre-test conducted, it was believed the research instrument was already good for the study.

Data Collection Procedure. Permission to conduct the study was first sought from concerned officials of the university and college. Then, the researcher personally collected the data from the identified respondents. The accomplished instruments were checked to see to it that there were no missing data.

Statistical Treatment. Both descriptive and inferential statistical methods were applied or performed to the collected data and results were presented in tables.

To describe the characteristics of the respondents, frequency counts were used. Moreover, mean and standard deviation were computed for the teaching experience of the faculty to describe more this characteristic of the respondents.

To describe the philosophical orientations of the faculty, the scoring procedures presented by Bilbao *et al* (2015) was followed. Then, frequency distribution was made to the philosophical orientations manifested by the faculty which could either be any of these three categories or classifications:

- a) very definite philosophy: if the respondent strongly adheres to one philosophy (could either be progressivist, perennialist, existentialist, behaviorist, essentialist, or constructivist),
- b) an eclectic philosophy: if the respondent adheres (strongly, moderately or slightly) to at most four of the six philosophies together, and
- c) vague philosophy: if neither of the two classifications above is satisfied from the self-ratings of the respondents.

To determine the teachers' perceived influence of philosophical orientation to their teaching performance, the weighted mean was obtained for each item in each of the four dimensions of teaching performance and then the overall weighted mean was computed for each dimension. Results obtained were interpreted thus:

Weighted Mean	Scale	Interpretation/Description
4.2 – 5.0	5	too much influence
3.4 – 4.1	4	much influence
2.6 – 3.3	3	moderate influence
1.8 – 2.5	2	little influence
1.0 – 1.7	1	no influence.

For the test of association between teachers' characteristics and their philosophical orientations, chi square test of independence was performed between each of the four variables on teachers' characteristics and philosophical orientations. A chi-square test of independence was used to see if measures taken on two criterion variables are either independent or associated with one another in a given population (Downie and Heath, 1983). Since the data on teaching experience was numerical, these were transformed to become categorical by grouping the data set into three categories, namely, 10 years and below (first group), more than 10 years up to 25 years (second group), and above/more than 25 years (third group). Test of null hypothesis on the no significant association or

independence between research variables was set at $\alpha = .05$.

RESULTS AND DISCUSSIONS

Distribution of the Characteristics of the Business Management and Accountancy Faculty. The characteristics of the subject faculty can be compared from the frequency distribution as presented in Table 1. As to gender and civil status, there were more female and married faculty than their male and single counterparts. In terms of their highest educational attainment, majority (almost 2/3 of the 27 faculty) are holders of a masters' degree. While there are those that still remained bachelor's degree holders, four of them are with doctorate degrees. As to teaching experience, this ranged from two to 40 years. Moreover, there were 18 of the 27 faculty who were found to have been teaching in the college for 17.7 years ± 10.5 on the average. This is about two-thirds of the population of CBMA faculty of ESSU Main Campus at the time of the study. This finding suggests that these faculty members are normally distributed in terms of their teaching experience.

Table 1. Frequency distribution on the characteristics of the business management and accountancy faculty

Characteristics	Frequency
<i>Gender</i>	
Male	11
Female	16
<i>Civil Status</i>	
Single	10
Married	17
<i>Educational Attainment</i>	
Baccalaureate degree	6
Master's degree	17
Doctorate degree	4
<i>Teaching Experience</i>	
10 years and below	10
More than 10 years up to 25 years	11
More than/above 25 years	6
<i>Mean = 17.7, SD = 10.5</i>	

Philosophical Orientations of the Business Management and Accountancy Faculty. Table 2 presents the summarized data on the philosophical orientation of the CBMA faculty. The data reveal that majority of these faculty "very much" adhered to progressivist philosophy, then to existentialism and behaviorism while more faculty "much" adhered to perennialism, essentialism and constructivism.

However, when the individual responses of the faculty were considered for the identification on the kind of philosophical orientation they preferred or applied in their teaching tasks, only four (4) faculty were observed to have a "very definite" philosophical orientation where two adhered to progressivism and another two to behaviorism. As supported by ideas from an online article (oregonstate.edu) on

philosophical perspectives in education, these faculty with “very definite” philosophical orientation to progressivism in education strongly believed that business management and accountancy (BMA) knowledge and competencies can be learned by doing and so should be imparted to students by active experimentation or learning by doing with the understanding that the learner is a problem solver and thinker who makes meaning through his/her individual experience in the physical and cultural context. Probably this is in keeping with the characterization of the ESSU president for the kind of brand that ESSU graduates should possess or the Tatak ESSU which is

“critical thinker and problem solver” and thus challenged that “all efforts, activities, training and engagement of learning should gear towards the creation of this Tatak ESSU with four other qualities (ESSU Annual Report 2015). Whereas, for those who uphold behaviorism in BMA education, they are of the belief that learning occurs as a result of responses to stimuli that are reinforced by adults (from them as teachers) and so they helped their students learn by conditioning them through identifying the desired behaviors in measurable and observable terms and providing the reinforcers as soon as their students displayed the desired behaviors.

Table 2. Philosophical orientations of the CBMA faculty

Philosophies of Education and Kind of Philosophical Orientation	Frequency of Response (Degree of Agreement)		
	Slightly Agree/Adhere	Much Agree/Adhere	Strongly Agree/Adhere
<i>Philosophies of Education</i>			
Progressivism		7	20
Perennialism	5	16	6
Existentialism	5	8	14
Behaviorism	3	12	12
Essentialism	4	15	8
Constructivism	7	12	8
<i>Kind of Philosophical Orientation</i>		Frequency	
Very definite philosophical orientation		4	
Ecclectic philosophical orientation		13	
Vague philosophical orientation		10	

It could be noted also from Table 2 that majority of the faculty were determined to have an “eclectic” philosophical orientation. This means that these faculty either strongly, moderately or slightly adhered to four of the six philosophies considered in this study. In other words, they put together these philosophies of education in teaching their assigned business management and accountancy subjects. There were also those faculty (n=10) who were found to have “vague” philosophical orientation. This suggests that these faculty either do not adhere strongly to one philosophy or to a combination of 4 of these 6 philosophies.

In sum, the foregoing results indicate that the CBMA faculty used a variety of philosophies of education in teaching BMA courses or they do not have a definite philosophy, except for the 4 teachers with

“very definite” philosophical orientation. This conforms to the opinion of Georgescu (2008) that “choices in education are not always following a reflective pattern... and when talking about philosophical paradigms of education one has to consider of course that by philosophy one can understand different things such that education visions and practices may be underpinned by specific philosophical positions but they can moreover embrace a philosophical attitude, meaning that they (or the educators) would be reflective in the way they search for their fundamental assumptions and legitimacy.”

Perceived Extent of Influence of Philosophical Orientation to Teaching Performance. The self-ratings of the CBMA faculty on the extent of influence their philosophical orientations have on their teaching performances are summarized in Table 3.

Table 3. Summarized perceptions on the extent of influence of philosophical orientation of the teaching performance of CBMA faculty

Aspects of Teaching Performance	Perceptions	
	Weighted Mean	Interpretation
Classroom management	3.7	Much influence
Use of teaching strategy or approach	3.5	Much influence
Subject preparation	3.7	Much influence
Leadership	3.8	Much influence
<i>Overall Mean</i>	3.7	Much influence

In general, the CBMA faculty perceived that their philosophical orientations has influenced their teaching performances in the four aspects considered in this study to a “much” extent. Moreover, the faculty perceived that their philosophical orientations have slightly influenced their leadership performance over that in classroom management, subject preparation and the use of teaching strategy or approach. This is understandable since the teachers are expected to lead as they impart BMA education to their students. As Acero, Javier and Castro (2007) put it, “a teacher always assumes the position of a leader and he/she has to be credible in this regard... and therefore he/she should manifest the highest leadership potentials demanded of his role as teacher and leader.”

Association between Teachers’ Characteristics and their Philosophical Orientation. The cross tabulated data used for the chi square test of independence between each of the four teachers’ characteristics and their identified (kind of) philosophical orientation and the test statistics are shown in Table 4. It is revealed from the cross tabulations that more female faculty have “very definite” philosophical orientation than males, while there were more male faculty than females who were found to have “vague” philosophical orientation. Likewise, there were more married than single faculty who have “very definite” and “eclectic” philosophical orientation, but there’s an equal number of single and married faculty who were observed to have “vague” philosophical orientation.

Table 4. Cross-tabulation of teachers’ characteristics by their philosophical orientation and the results of the chi-square test of independence

Teachers’ Characteristics	Teachers’ Philosophical Orientation			Test Statistics	
	Vague	Eclectic	Very definite	χ^2	p
<i>Gender</i>				2.482 ^{ns}	.289
Male	6	4	1		
Female	4	9	3		
<i>Civil Status</i>				1.188 ^{ns}	.552
Single	5	4	1		
Married	5	9	3		
<i>Educational Attainment</i>				1.715 ^{ns}	.788
Baccalaureate degree	3	3	0		
Master’s degree	6	8	3		
Doctorate degree	1	2	1		
<i>Teaching Experience</i>				8.514 ^{ns}	.074
10 years and below	7	3	0		
More than 10 years up to 25 years	2	6	3		
More than/above 25 years	1	4	1		

^{ns}not significant at $\alpha = .05$

On the other hand, in terms of the level of educational attainment of the faculty, the data in Table 4 demonstrate that the proportion of faculty with “very definite philosophical orientation tends to increase from baccalaureate degree to doctorate degree, while the proportion of faculty with “vague” philosophical orientation tends to decrease as the level of educational

attainment of the faculty improved or increased. By their teaching experience, it could be gleaned from the data in Table 4 that faculty with “vague” philosophical orientation tends to decrease in number as they experienced more in their teaching job. Probably these faculty were able to get a good grasp or understanding of the kind of philosophy of education they want to

apply or use as they become experienced in their job. It was however the opposite with those faculty having “very definite” philosophical orientation. That is, as they become more experienced in teaching BMA education, the faculty likewise tend to apply a well-defined philosophy of education in their work.

However, the observed patterns above were found not statistically significant as suggested by the chi square test that yielded p values which are all lesser or lower than $\alpha = .05$, although teaching experience seems to have noticeable association. Therefore, the null hypothesis on the no significant association or independence between the research variables earlier mentioned is accepted. This corroborates the research report of Zoellick (2011) that there was no significant relationship between experience in working with adults in an environmental education context to numerical score for the philosophical orientations of the environmental education practitioners.

CONCLUSIONS AND RECOMMENDATIONS

Based on the findings of the study, the following conclusions are drawn:

1. The business management and accountancy (BMA) faculty in the main campus of ESSU are normally distributed in terms of such characteristics as gender, civil status, educational attainment, and teaching experience at an average of 17.7 ± 10.5 years.

2. Most of the BMA faculty have an “eclectic” philosophical orientation.

3. The BMA faculty believed that their philosophical orientations influenced “much” their teaching performance along the dimensions of classroom management, use of teaching strategy or approach, subject preparation, and leadership.

4. Gender, civil status, educational attainment, and teaching experience of the BMA faculty have no significant bearing on their identified philosophical orientation.

The study offers the following recommendations:

1. A short course on the philosophies of education may be designed for the BMA faculty, especially those with “eclectic” and “vague” philosophical orientations to refresh or provide them first-hand information of the course. This may heighten their awareness and understanding of the “what” and “how” to teach BMA education as to cause them to appropriately use/apply or adhere to a philosophical orientation that will result in optimal learning among their students.

2. Close instructional supervision should be conducted by program heads and dean of the concerned

college to assess and evaluate the suitability on the use, application or adherence of BMA faculty to philosophical orientation in education as to influence “very much” effective teaching performance.

3. Although educational attainment of the BMA faculty was found to have no significant association with their philosophical orientation, those faculty with baccalaureate degree should be encouraged to pursue/enrol advanced education in relevant fields of specialization with their BS degree to increase/update their working knowledge in BMA that they will impart to their students thereby improving their teaching performance. Besides, a master’s degree is a requirement for faculty engaged in college teaching.

4. Further research is needed to verify/compare results particularly on establishing relationship between the research variables by increasing the number of subjects in accordance with Fraenkel and Wallen’s (1993) suggested minimum size of at least 50 sample for correlational studies.

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