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University General Admission Test Performance of Accountancy Applicants: An Explanatory Analysis

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Abstract:

This study examined the University General Admission Test (UGAT) performance of accountancy applicants from a state university across several academic years. Employing a quantitative–explanatory research design, the study investigated whether differences in admission test performance could be associated with selected demographic variables, namely Senior High School academic strand, gender, and type of secondary school attended. UGAT performance was analyzed using stanine-based classifications, while inferential statistical techniques were utilized to determine the presence of significant relationships and group differences among the variables. Findings revealed that admission test performance was generally consistent across academic strand, gender, and school type, indicating a relatively homogeneous level of academic readiness among the applicants. This suggests that diverse educational backgrounds and demographic characteristics did not result in substantial disparities in standardized admission test outcomes. However, differences were observed in high school academic averages across gender, indicating variation in prior academic performance that did not necessarily translate into differences in admission test results. Overall, the findings imply that commonly held assumptions regarding the advantages of certain academic strands, gender-based performance gaps, and disparities between public and private secondary education may have limited applicability in predicting admission test performance. The study highlights the role of standardized assessments in promoting equitable evaluation while emphasizing the need for holistic admissions policies.

Keywords: University General Admission Test, Accountancy, Academic Strand, Gender, School Type, Quantitative Analysis

1. Introduction

The pursuit of a professional accountancy qualification represents a significant academic and career aspiration for many Filipino students. Central to this journey is the University General Admission Test (UGAT), a critical gatekeeping mechanism designed to select candidates who possess the requisite cognitive abilities and academic preparedness for the rigors of higher education. The performance on this entrance examination is not merely a reflection of individual knowledge but is potentially shaped by a complex interplay of educational, social, and personal factors. This quantitative-explanatory study sought to unravel these complexities by examining how an applicant's academic preparation, gender, and the nature of their secondary schooling correlated with their success in the UGAT.

The implementation of the K-12 curriculum in the Philippines introduced specialized academic strands in Senior High School (SHS), creating distinct preparatory pathways for students. It was posited that students from the Accountancy, Business, and Management (ABM) strand held a preparatory advantage due to curriculum alignment with competencies tested in the College Aptitude Test for the accountancy program (Perez, 2024). However, the UGAT tested general knowledge rather than strand-based specialization, and the assumption that a student performed better based on their strand, gender, or school classification warranted empirical validation.

While studies in the Philippines indicated that female students often achieved higher academic performance in terms of grades (Demalata, 2024), international research suggested a more nuanced picture in standardized testing, where

males sometimes outperformed females in mathematical sections (Griselda, 2024; Arenas et al., 2025). Furthermore, the dichotomy between public and private schooling in the Philippines represented a significant dimension of educational stratification, with private school students often demonstrating higher academic outcomes attributed to disparities in resources, social support, and motivational factors (Bernardo, Ganotice & King, 2015).

This study aimed to provide a clear, data-driven explanation of the elements contributing to UGAT performance of accountancy applicants, offering insights for educational policy and practice.

2. Literature Review

2.1 The K-12 Context and Strand Selection

The implementation of the K-12 Program in the Philippines, legalized through Republic Act No. 10533, introduced a fundamental shift in the country's educational landscape. By adding two years of Senior High School, the system aimed to provide students with specialized tracks that would serve as a bridge to tertiary education. Davidovitch and Soen (2015) found no systematic relationship between the restrictiveness of admission policies and subsequent academic achievements, suggesting that high entry bars do not inherently produce a more successful student body.

Wadee and Cliff (2016) established that specialized 'readiness' tests often capture subtle nuances in student capability that general high school grades might overlook, particularly in academic literacy and quantitative reasoning. Santos et al. (2019) further found that 80.67% of K-12 graduates enrolled in courses directly aligned with their SHS strands, suggesting the specialized tracks effectively serve as career filters.

2.2 Academic Strand and Performance

Boucher (2017) and Li et al. (2020) argued that while specialized strands emphasize distinct subject matter, they do not necessarily create wide disparities in general cognitive ability. Dauz (2019), however, found statistically significant performance differences between ABM and non-ABM graduates in basic accounting subjects, supporting the concept of an 'Alignment Advantage.' Alvarez et al. (2020) and Perez (2024) noted that while strands influence foundational knowledge, they do not directly dictate final academic outcomes in college, as test-taking skills and intrinsic motivation serve as primary drivers of UGAT scores.

2.3 Gender and Standardized Testing

Demalata (2024) noted that female students consistently demonstrate superior performance in classroom-based assessments. However, Griselda (2024) and Arenas et al. (2025) identified a persistent 'gender paradox' in standardized testing environments, where gender gaps tend to narrow or disappear when assessments emphasize reasoning and problem-solving. Hyde's (2014) gender similarities hypothesis asserts that males and females are more alike than different in most cognitive abilities. Al-Rifaee (2021) found through Differential Item Functioning analysis that female applicants significantly outperformed males in verbal ability, while males demonstrated higher proficiency in quantitative reasoning.

2.4 School Classification and Performance

Bernardo, Ganotice, and King (2015) documented persistent achievement gaps between public and private school students in the Philippines, attributing this to differences in motivational environment, instructional quality, and learning resources. However, international studies from Brazil (2020) and the UAE (2021) noted a 'catch-up effect,' where public school students admitted to universities eventually performed as well as or better than private school peers, suggesting that initial score gaps reflect 'opportunity disparity' rather than 'ability disparity.'

3. Case and Methodology

Research Design

This study employed a quantitative explanatory research design utilizing secondary (archival) data. Given that the variables of interest had already occurred prior to the conduct of the study, the research followed an ex post facto approach, in which no manipulation of variables was involved. The study relied on official records from the Dean's Office of the College of Management, consisting of categorical variables (academic strand, gender, and school type) and numerical indicators of UGAT performance represented by stanine levels.

Participants and Sampling

The participants were 116 applicants to the Bachelor of Science in Accountancy (BSA) program at a public higher education institution in Roxas City, Capiz, who had taken the UGAT for academic years 2023–2024, 2024–2025, and 2025–2026. Cochran's formula yielded a minimum sample size of 90 respondents. A complete enumeration of 116 BSA students was ultimately employed to eliminate sampling error. The sample was pro-rated among three batches: A.Y. 2023–2024 (n=45, 50.9%), A.Y. 2024–2025 (n=26, 28.4%), and A.Y. 2025–2026 (n=19, 20.7%)

The demographic profile of the 90 sampled participants showed: Academic Strand — STEM (76%, n=68), ABM (19%, n=17), GAS (3%, n=3), HUMSS (2%, n=2); Gender — Female (72%, n=65), Male (28%, n=25); School Type — Public (66%, n=60), Private (33%, n=30).

Data Gathering and Ethical Considerations

Data gathering was conducted in two phases. Informed consent was first secured from all potential participants via an online consent form. Following ethical clearance, researchers formally secured administrative permissions from the Dean of the College of Management. The collected data was encoded into Jeffrey's Amazing Statistics Program (JASP) and underwent rigorous data cleaning. Confidentiality and anonymity of participants were maintained throughout, with all data anonymized prior to analysis and presented strictly in aggregated form.

4. Results & Analysis

UGAT Performance by Academic Strand

ABM applicants constituted 75.56% (n=68) of the total sample, with performance predominantly clustered within mid to upper stanine levels — stanine 5 (24.44%) and stanine 6 (17.77%). STEM applicants comprised 18.89% (n=17), mirroring ABM performance with scores concentrated at stanine 5 (6.66%) and stanine 6 (4.44%). HUMSS (3.33%, n=3) and GAS (2.22%, n=2) applicants were confined to lower and mid stanine levels, with no representation in upper stanine categories.

The predominance of ABM applicants suggests a strong 'track-to-college' pipeline. While ABM and STEM students were more likely to reach upper stanine levels, the majority of applicants across all strands fell within the average range (stanines 5 and 6), suggesting the UGAT effectively measures general cognitive abilities not exclusively developed in any single strand. The lower representation of HUMSS and GAS applicants may reflect self-selection bias, where students who perceive themselves as less proficient in quantitative areas avoid both the ABM strand and the Accountancy program.

Table 1

UGAT Stanine Levels by Demographic Profile

Variable	Stanine	Stanine	Stanine	Stanine	Stanine	Stanine	Total	Total
STRAND								
ABM	1	6	16	22	16	7	68	75.56%

GAS	-	-	2	-	-	-	2	2.22%
HUMSS	-	-	-	2	1	-	3	3.33%
STEM	1	2	4	6	3	1	17	18.89%
GENDER								
Female	1 (1.11%)	5 (5.55%)	14 (15.55%)	22 (24.44%)	19 (21.11%)	4 (4.44%)	65	72.22%
Male	1	3	6	8	3	4	25	27.77%
SCHOOL								
Public	2 (2.22%)	7 (7.77%)	13 (14.44%)	20 (22.22%)	12 (13.33%)	6 (6.66%)	60	66.67%
Private	-	1 (1.11%)	7 (7.77%)	10 (11.11%)	10 (11.11%)	2 (2.22%)	30	33.33%

Note. Each cell displays observed counts and percentage. Source: Secondary data from the Dean's Office student archives.

UGAT Performance by Gender

Female applicants comprised 72.22% (n=65) of the sample, while male applicants accounted for 27.77% (n=25). Both groups displayed overlapping performance distributions across stanine levels, with concentration at stanines 5 and 6. The comparable distribution implies that gender does not significantly differentiate admission test performance among Accountancy applicants. This aligns with Hyde's (2014) gender similarities hypothesis and studies by Griselda (2024) and Arenas et al. (2025), confirming that gender gaps tend to narrow in standardized test settings emphasizing reasoning and problem-solving.

UGAT Performance by School Type

Public school applicants (66.67%, n=60) exhibited a wide distribution of UGAT stanine levels, with the highest concentrations at stanine 5 (22.22%) and stanine 6 (14.44%). Private school applicants (33.33%, n=30) clustered around stanine 5 but showed relatively higher representation in upper stanine levels, particularly stanine 6 and stanine 7. These results imply that the type of SHS attended may reflect differences in academic preparation environments. However, the significant presence of public school applicants in higher stanine levels underscores that academic readiness is not exclusive to private schooling.

Insights from UGAT Performance

The overall UGAT performance indicates a cohort whose academic readiness largely falls within the average stanine range, particularly concentrated at stanine levels 5 and 6. The consistency of stanine distributions across academic strand, gender, and school type suggests that the competencies targeted by the K-12 program are being met across diverse educational contexts. The findings highlight the UGAT's function as a unifying assessment tool that standardizes evaluation and minimizes subjective or institution-specific biases, providing higher education institutions with a more equitable basis for assessing applicant readiness.

5. Conclusion

The University General Admission Test serves as an effective measure of general academic readiness for Accountancy applicants. The UGAT assesses transferable academic skills rather than strand-specific knowledge. The admission test functions as a gender-neutral assessment tool, providing an equitable basis for evaluating applicants' academic

preparedness. Differences in performance distributions between public and private school applicants reflect variations in preparatory environments rather than inherent differences in academic capability. Taken as a whole, the Senior High School component of the K-12 program provides a sufficient baseline of academic preparation for university admission.

Disclosure Statement

The authors declare no conflict of interest or financial benefit arising from this research.

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