

# DE LA SALLE UNIVERSITY

INSTITUTIONAL ACCREDITATION OF MARYHILL ACADEMY

A MODEL FOR COST ANALYSIS AND  
GROWTH TRENDS AND PATTERNS

123000

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## ABSTRACT

The over-all objective of this study was to determine the possible relationship between cost of accreditation and growth trends and patterns in the different areas of accreditation at Maryhill Academy from school year 1972-1973 to school year 1987-1988.

This study used a three dimensional conceptual framework consisting of the cost model as adopted from DECS (Hallak, 1969; Combs and Hallak, 1972); the accreditation model based on PAASCU process (Filella, 1970); and the growth model using Soriano's model (1982).

The researcher attempted to evolve a cost analysis model by using the unit cost per student in assessing the eight (8) areas of accreditation namely faculty, instruction, library, laboratories, student services, physical plant, administration, school and community for every stage of the accreditation process at Maryhill Academy.

The researcher also attempted to assess the growth resulting from accreditation by using the descriptive evaluative analysis .



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The bases of the quantitative analysis were accounting procedures and formulas, institutional self-survey ratings and PAASCU ratings in the four surveys, NCEE results, diagnostic tests and college scholastic Aptitude test results.

The bases of the qualitative analysis were the survey reports/records, perception of respondents and listing of facilities constructed, improved or replaced.

The top four areas in terms of per student cost were faculty (P 685.59), administration (P260.46), instruction (P 102.39), student services (P 36.43), in that order.

The last four areas in terms of per student cost were school and community (P 25.92), physical plant (P6.37), library (P3.47), and laboratories (P 0.74), in that order.

The unit cost per student as shown in each area of accreditation was determined by several factors such as total cost of expenditure in a given area in a given period, number of enrollees in a given period and estimated life span of equipment and buildings.



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The total cost and per student cost in the eight (8) areas in all the accreditation stages were ₱11,441,111.00 and ₱1,226.00, respectively, based on a total school enrollment of nine thousand four hundred forty-two (9,442) from school year 1972-1973 to school year 1987-1988.

The data obtained from the quantitative and qualitative analyses showed that the eight areas of accreditation improved considerably from the time of the pre-survey (1973-1974) up to the present (1987-1988).

This study provided Maryhill Academy with an analytical tool for continuous assessment and evaluation of the cost and benefit of accreditation.

As a result of this study, the researcher recommends that administrators of accredited schools be equipped with a basic knowledge of cost analysis to enable them to continuously assess and evaluate the cost and benefit of accreditation.



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