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Instructional Supervision and Teacher Competence in Delivering Accountancy, Business, and Management Subjects: Basis for a Proposed Framework

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ABSTRACT

This study examined the relationship between instructional supervision and teacher competence in delivering Accountancy, Business, and Management (ABM) subjects as a basis for developing a proposed instructional supervision framework. A quantitative descriptive-correlational design was employed involving 107 teachers from eight public senior high schools in the Cainta and Taytay Cluster, Schools Division of Rizal, selected through total enumeration. Data were collected using a validated researcher-developed questionnaire and analyzed through descriptive statistics, analysis of variance, and Pearson correlation. Findings revealed that instructional supervision was highly practiced (M = 3.49), particularly classroom observation and feedback, while teacher competence was rated highly competent (M = 3.69), with learning environment and student engagement emerging as the strongest domain. No significant differences were found in either variable according to age, sex, teaching experience, or years of teaching ABM subjects. However, a strong, positive, and statistically significant relationship existed between instructional supervision and teacher competence ($r = 0.688$, $p < .001$). The findings indicate that greater perceived supervisory support is associated with higher perceived teaching competence without establishing causation. Schools should strengthen needs-based professional development, subject-specific training, mentoring, and constructive feedback while evaluating the proposed UMALI-ABM Framework. The study's geographic scope, questionnaire-based assessments, and correlational design limit broader generalization and causal interpretation. The proposed framework provides an evidence-informed approach to strengthening instructional supervision and guiding professional development decisions in ABM education.

Keywords: *ABM Education, Descriptive-Correlational Research, Instructional Supervision, Professional Development, Teacher Competence, UMALI-ABM Framework*

1. INTRODUCTION

Instructional supervision enhances teacher competence and instructional quality through constructive feedback, coaching, mentoring, and professional development. H. Hidayat et al. (2025) and Rahmat et al. (2025) emphasize the importance of supervision and continuous professional support in improving instructional practices, while Sutrisno et al. (2025) and E. R. Hidayat et al. (2025) highlight the role of digital technologies and data-informed practices in strengthening educational supervision. Teacher competence involves content knowledge, pedagogy, assessment, technological proficiency, and professional reflection (Wohlfart & Wagner, 2023). These competencies are essential in Accountancy, Business, and Management (ABM) education, where instruction must connect theoretical knowledge with real-world applications (Organisation for Economic Co-operation and Development [OECD], 2024). Emerging technologies, including artificial intelligence, further require teachers to integrate digital tools responsibly (UNESCO, 2023). In the Philippines, limited specialized professional development opportunities and the assignment of teachers from non-ABM backgrounds highlight the need for responsive instructional supervision. Thus, this descriptive-correlational study examined instructional supervision and teacher competence among ABM teachers in selected public senior high schools within the Cainta and Taytay Cluster, DepEd Division of Rizal. It investigated demographic differences and the relationship between these variables as a basis for developing a proposed framework to strengthen supervision, professional development, and ABM instruction.

Research Problem

Effective instructional supervision supports teacher competence through constructive feedback, coaching, and continuous professional development (Lavigne & Ocran, 2026; Gulo et al., 2026; Rahmat et al., 2025). Classroom observations and performance indicators help identify teachers' professional needs (Hidayat, H., et al., 2025), while supportive supervisory relationships and digital technologies promote collaboration and instructional improvement (Sutrisno et al., 2025). However, supervision may be less effective when focused on compliance rather than meaningful professional support. This concern is particularly relevant to Accountancy, Business, and Management (ABM) teachers, who require specialized content knowledge, pedagogical skills, and technological competence. In the Cainta and Taytay Cluster, 107 teachers handle ABM subjects across eight public senior high schools, including 65 ABM teachers and 42 teachers from non-ABM academic backgrounds. Given the limited context-specific evidence on the relationship between instructional supervision and teacher competence, this study examined the extent of instructional supervision, the level of teacher competence, their differences according to demographic characteristics, and the significant relationship between these variables as a basis for developing a proposed instructional supervision framework.

Assumptions of the Study

The study was guided by the assumption that instructional supervision and teacher competence are measurable constructs that can be examined through their identified dimensions. Instructional supervision was considered in terms of class observation and feedback, professional development support, curriculum and instructional improvement, research and management support, and goal setting and evaluation. Teacher competence was examined through content knowledge and pedagogy, instructional planning and delivery, learning environment and student engagement, assessment and feedback, and professional reflection and development. The study also recognized that teachers differ in their demographic characteristics, professional experiences, academic backgrounds, and instructional needs. These differences provided a basis for examining variations in instructional supervision and

teacher competence. Consistent with the descriptive-correlational research design, the following null hypotheses guided the investigation: there is no significant difference in the extent of instructional supervision when respondents are grouped according to their demographic profiles; there is no significant difference in the level of teacher competence when respondents are grouped according to their demographic profiles; and there is no significant relationship between instructional supervision and teacher competence in delivering ABM subjects. The investigation further recognized that statistical relationships do not establish causation and that respondents' reported experiences may not fully represent all aspects of their classroom practices.

Objectives of the Study

The general objective of this study was to determine the relationship between instructional supervision and teacher competence in delivering Accountancy, Business, and Management (ABM) subjects among teachers in selected public senior high schools within the Cainta and Taytay Cluster of the DepEd Division of Rizal. Specifically, the study aimed to describe the respondents' demographic profiles in terms of age, sex, years of teaching experience, and years of teaching ABM subjects. It sought to determine the extent of instructional supervision in terms of class observation and feedback, professional development support, curriculum and instructional improvement, research and management support, and goal setting and evaluation. The study also aimed to assess teacher competence in terms of content knowledge and pedagogy, instructional planning and delivery, learning environment and student engagement, assessment and feedback, and professional reflection and development. Furthermore, it examined significant differences in instructional supervision and teacher competence according to the respondents' demographic characteristics and determined whether a significant relationship existed between the two principal variables. Based on the findings, the study sought to develop a proposed framework for strengthening instructional supervision, addressing the professional development needs of ABM teachers, and improving instructional practices in the participating schools.

Conceptual and Theoretical Framework

The study was anchored on three interrelated foundations: Pedagogical Content Knowledge (PCK) Theory, the Technological Pedagogical Content Knowledge (TPACK) Framework, and Instructional Framework Theory. Shulman's (1986) PCK Theory emphasizes the integration of subject knowledge and pedagogical strategies to facilitate effective teaching. In ABM education, this involves translating accounting and business concepts into meaningful learning experiences. Foster and Piacentini (2023) further highlight the importance of innovative assessments in measuring learners' higher-order skills. The TPACK Framework of Mishra and Koehler (2006) extends PCK by integrating technological knowledge into teaching. This supports the use of digital tools, accounting applications, and business simulations in ABM instruction. Vajen et al. (2023) and UNESCO (2023) likewise emphasize responsible technology integration and digital citizenship in education. Instructional Framework Theory emphasizes supervision as a developmental process involving classroom observation, feedback, coaching, mentoring, and professional learning. Similarly, the OECD (2025b) TALIS 2024 Conceptual Framework highlights teachers' professional practices, professional learning, and working environments as important dimensions of teacher development. The conceptual framework identified instructional supervision as the independent variable, comprising classroom observation and feedback, professional development support, curriculum and instructional improvement, research and management support, and goal setting and evaluation. Teacher competence served as the dependent variable, encompassing content knowledge and pedagogy, instructional planning and delivery, learning environment and student engagement, assessment and feedback, and

professional reflection and development. Age, sex, teaching experience, and years of teaching ABM subjects were considered demographic grouping variables. Collectively, these perspectives guided the examination of the relationship between instructional supervision and teacher competence without assuming causation and provided the foundation for developing a proposed framework responsive to ABM teachers' professional development needs.

Sustainable Development Goal and Multidisciplinary Sustainability Relevance

The study aligns with SDG 4 (Quality Education) by promoting teacher competence, effective instructional supervision, and continuous professional development to improve the quality of ABM education (UNESCO, 2023). It supports SDG 8 (Decent Work and Economic Growth) by strengthening business education that develops learners' financial literacy, entrepreneurial skills, and workplace readiness (OECD, 2024). It also contributes to SDG 9 (Industry, Innovation and Infrastructure) by encouraging technological competence, digital learning integration, and evidence-based instructional supervision (Sutrisno et al., 2025). Furthermore, SDG 17 (Partnerships for the Goals) is reflected in collaborative professional learning, mentoring, and cooperation among teachers and school leaders. Overall, the proposed framework aims to promote educational, socio-economic, technological, and institutional sustainability by strengthening instructional supervision and teacher competence in delivering ABM subjects.

2. METHODOLOGY

Research Design

The study utilized a quantitative descriptive-correlational research design to assess instructional supervision and teacher competence in delivering ABM subjects. Creswell and Creswell (2023) emphasized the use of numerical data and statistical analysis in quantitative research, while Miksza et al. (2023) explained that descriptive-correlational research examines existing conditions and relationships without manipulating variables. The study determined differences in instructional supervision and teacher competence according to respondents' demographic profiles and examined the relationship between these variables. The findings served as the basis for developing a proposed instructional supervision framework without establishing causal relationships.

Research Locale or Study Setting

The study was conducted in eight selected public secondary schools offering the ABM strand within the Cainta and Taytay Cluster (CATTA), Schools Division of Rizal, Philippines. These schools provided an appropriate setting for examining instructional supervision practices and teacher competence in specialized senior high school business education. Their accessibility and availability of qualified respondents facilitated data collection and the development of a proposed framework responsive to ABM teachers' professional needs.

Participants or Data Sources

The respondents consisted of 107 senior high school teachers handling ABM subjects in the eight participating public secondary schools within CATTA. The study employed total enumeration sampling, including all identified teachers based on updated faculty records and teaching assignments. Since the entire identified population was covered, no sampling formula was applied. This approach enabled the collection of comprehensive information regarding teachers' experiences, perceptions, and practices related to instructional supervision and ABM teaching competence.

Research Instruments or Materials

A researcher-developed structured questionnaire served as the primary data-gathering instrument. It consisted of three parts: respondents' demographic profiles; instructional supervision in terms of class observation and feedback, professional development support, curriculum and instructional improvement, research and management support, and goal setting and evaluation; and teacher competence in content knowledge and pedagogy, instructional planning and delivery, learning environment and student engagement, assessment and feedback, and professional reflection and development. A four-point Likert scale measured instructional supervision from Very Great Extent to Low Extent and teacher competence from Very High Level to Low Level. The questionnaire underwent face and content validation by five experts, including two representatives from the University of Perpetual Help System DALTA and three experts from the Schools Division or district. Instrument development was guided by relevant literature and DepEd's Results-Based Performance Management System (RPMS) and Classroom Observation Tool (COT), consistent with Creswell and Creswell (2023). Pilot testing was conducted among teachers excluded from the actual study. The instrument obtained a Cronbach's alpha coefficient of 0.886, indicating high internal consistency. Zakariya (2022) emphasized that Cronbach's alpha measures item interrelatedness but should be interpreted considering its assumptions and limitations.

Data Gathering Procedure

The researcher secured the necessary approvals from the Schools Division Office of Rizal and the principals of the eight participating schools before conducting the study. Coordination with school heads and ABM coordinators facilitated the scheduling and distribution of printed questionnaires. Respondents were informed about the study's purpose, voluntary participation, and confidentiality measures before completing the instruments. Sufficient time was provided for answering, after which the questionnaires were collected, checked for completeness, encoded, and organized for statistical analysis.

Data Analysis

The collected data were analyzed using descriptive and inferential statistics. Frequency counts and percentages described respondents' demographic profiles, while means and weighted means determined the extent of instructional supervision and level of teacher competence. One-Way Analysis of Variance (ANOVA) examined significant differences in both variables when respondents were grouped according to demographic characteristics. The Pearson Product–Moment Correlation Coefficient (r) determined the significance of the relationship between instructional supervision and teacher competence. The statistical findings provided the empirical basis for developing the proposed instructional supervision framework.

Ethical Consideration

The study observed ethical standards to protect participants' rights, dignity, and welfare. Institutional approvals and informed consent were obtained before data collection. Participation was voluntary, and respondents were informed of their right to decline or withdraw without adverse consequences. Confidentiality and anonymity were maintained by protecting respondents' identities and school information. Collected data were securely stored and used exclusively for academic purposes. The researcher also ensured honesty, integrity, and accuracy in data handling and reporting, with assurances that responses would not be used to evaluate participants' professional performance.

3. RESULTS AND DISCUSSION

3.1 Demographic Profile of the Respondents

3.1.1 Age and Sex

The findings revealed that most respondents were aged 25–44 years (65.4%), with the largest proportion belonging to the 35–39 age group (19.6%). Female respondents comprised 69.2% of the sample, while males accounted for 30.8%. These characteristics describe the composition of the teaching workforce but do not independently establish differences in instructional supervision or competence. The findings are consistent with the Organisation for Economic Co-operation and Development (OECD, 2025a), which emphasizes the importance of understanding teachers' demographic and professional backgrounds. The OECD (2025a) also highlights the relevance of teachers' sociodemographic characteristics to their professional development experiences.

3.1.2 Teaching Experience and ABM Teaching Experience

Most respondents (61.7%) had 1–5 years of general teaching experience, while 91.6% had 1–5 years of experience teaching ABM subjects. These findings indicate that the majority were relatively new to ABM instruction. The predominance of teachers with limited ABM teaching experience highlights the relevance of sustained mentoring and professional learning. Wang et al. (2025) emphasized the benefits of coaching and mentoring, while Keese et al. (2023) recognized the contributions of induction programs to teacher development. However, Gore et al. (2024) reported no significant differences in teaching quality across experience levels, suggesting that professional support and learning opportunities remain important regardless of length of service. Ventista and Brown (2023) likewise emphasized the value of continuous professional learning.

3.2 Extent of Instructional Supervision

3.2.1 Classroom Observation and Feedback

Classroom observation and feedback obtained a composite mean of 3.62, interpreted as Highly Practiced. Providing specific and actionable feedback received the highest mean of 3.76, while communicating expectations before observations and providing constructive post-observation feedback both received 3.55. These findings indicate favorable supervisory practices, particularly in providing actionable recommendations. Nevertheless, clearer pre-observation expectations and more meaningful post-observation discussions may further strengthen teacher development. This supports the importance of professional feedback in improving classroom practices emphasized by Poulou et al. (2023).

3.2.2 Professional Development Support

Professional development support obtained a composite mean of 3.43, interpreted as Highly Practiced. Recognition of teachers' professional growth received the highest mean of 3.52, while encouragement to participate in relevant training received the lowest mean of 3.36. Although professional development support was favorably rated, the findings indicate opportunities to strengthen access to relevant training and follow-up activities. This reflects the importance of sustained, needs-based professional learning emphasized by Ventista and Brown (2023) and Talaue et al. (2024).

3.2.3 Curriculum and Instructional Improvement

Curriculum and instructional improvement recorded a composite mean of 3.49, interpreted as Highly Practiced. Guidance in curriculum implementation and monitoring instructional alignment received the highest mean of 3.51, while support for varied teaching strategies and learner-centered approaches obtained 3.47. The findings suggest that supervisory support emphasizes curriculum compliance and instructional alignment. Further encouragement of differentiated and learner-centered approaches may strengthen instructional responsiveness to diverse learners.

3.2.4 Research and Management Support

Research and management support obtained a composite mean of 3.45, interpreted as Highly Practiced. Support for teachers conducting educational research received the highest mean of 3.50, while guidance in identifying classroom research problems received the lowest mean of 3.40. These results indicate that research-related supervisory support is evident, although additional mentoring in identifying instructional problems and sharing research findings may promote more systematic, evidence-informed teaching practices.

3.2.5 Goal Setting and Evaluation

Goal setting and evaluation obtained a composite mean of 3.47, interpreted as Highly Practiced. Teacher participation in setting instructional goals, alignment with school objectives, and establishing measurable improvement targets each received 3.49. Developing action plans based on evaluation results obtained the lowest mean of 3.41. The findings indicate that teachers generally experience participatory goal setting and performance evaluation. However, translating evaluation findings into specific improvement plans requires further attention to ensure that supervision leads to meaningful professional development activities.

3.2.6 Overall Instructional Supervision

Instructional supervision obtained an overall mean of 3.49, interpreted as Highly Practiced. Classroom observation and feedback received the highest mean of 3.62, followed by curriculum and instructional improvement (3.49), goal setting and evaluation (3.47), research and management support (3.45), and professional development support (3.43). These findings indicate consistently favorable perceptions of instructional supervision across all five domains. However, professional development support emerged as the lowest-rated area, highlighting the importance of strengthening targeted training, coaching, and mentoring. The findings relate to Daigon and Alcopra (2024), who identified a significant relationship between instructional supervision and teacher efficacy, and Matias (2023), who emphasized the importance of supervisory competencies in supporting instructional improvement.

3.3 Level of Teacher Competence in Delivering ABM Subjects

3.3.1 Content Knowledge and Pedagogy

Content knowledge and pedagogy obtained a composite mean of 3.65, interpreted as Highly Competent. Connecting ABM concepts to real-world business situations received the highest mean of 3.70, while explaining accounting concepts and procedures obtained the lowest mean of 3.54. The findings indicate that teachers perceived themselves as competent in relating theoretical knowledge to practical business applications. However, the relatively lower rating for

accounting concepts suggests the value of subject-specific training and collaborative instructional support.

3.3.2 Instructional Planning and Delivery

Instructional planning and delivery recorded a composite mean of 3.69, interpreted as Highly Competent. Organizing lessons logically received the highest mean of 3.71, while designing lessons responsive to students' learning needs obtained 3.65. These findings reflect teachers' perceived strengths in lesson organization and instructional delivery. Nevertheless, differentiated instruction and learner-centered planning remain important areas for continued professional development.

3.3.3 Learning Environment and Student Engagement

Learning environment and student engagement obtained the highest composite mean of 3.73, interpreted as Highly Competent. Creating opportunities for students to express and defend business-related ideas received the highest mean of 3.77, while encouraging the analysis of actual business situations obtained 3.70. The findings highlight teachers' perceived strengths in promoting classroom participation, communication, and collaborative learning. Continued integration of authentic business situations may further strengthen students' analytical and decision-making competencies.

3.3.4 Assessment and Feedback

Assessment and feedback obtained a composite mean of 3.68, interpreted as Highly Competent. Selecting appropriate assessment methods and evaluating students' application of ABM concepts both received the highest mean of 3.70. Formative assessment and timely constructive feedback received the lowest mean of 3.66. The results indicate favorable self-assessments of teachers' ability to evaluate student learning. However, strengthening formative assessment and timely feedback may improve the monitoring of learning progress and identification of instructional needs.

3.3.5 Professional Reflection and Development

Professional reflection and development recorded a composite mean of 3.69, interpreted as Highly Competent. Updating knowledge of accounting, business, and management practices received the highest mean of 3.74, while applying supervisory feedback and participating in ABM-related professional development both obtained 3.64. These findings suggest that teachers recognize the importance of updating their professional knowledge. Nevertheless, stronger connections between supervisory feedback, reflective practice, and subject-specific training may further support instructional improvement. Poulou et al. (2023) emphasized the role of meaningful professional feedback in strengthening teaching practices.

3.3.6 Overall Teacher Competence

Teacher competence obtained an overall mean of 3.69, interpreted as Highly Competent. Learning environment and student engagement received the highest mean of 3.73, followed by instructional planning and delivery and professional reflection and development (3.69 each), assessment and feedback (3.68), and content knowledge and pedagogy (3.65). The findings indicate that respondents perceived themselves as highly competent across all five dimensions, particularly in creating engaging learning environments. However, content knowledge and

pedagogy received the lowest mean, indicating an opportunity to strengthen subject-specific expertise. The findings are relevant to Daigon and Alcopra (2024), Matias (2023), and Poulou et al. (2023), whose studies highlight the importance of instructional supervision, professional guidance, and feedback in supporting teachers' development.

3.4 Significant Differences in Instructional Supervision According to Demographic Profile

The results revealed no statistically significant differences in instructional supervision when respondents were grouped according to age ($F = 1.351$, $p = 0.137$), sex ($F = 1.033$, $p = 0.445$), years of teaching experience ($F = 1.463$, $p = 0.084$), and years of teaching ABM subjects ($F = 1.103$, $p = 0.356$). All p-values exceeded the 0.05 significance level; therefore, the null hypothesis was retained for all demographic variables. These findings indicate that respondents generally perceived instructional supervision similarly regardless of their demographic characteristics. This is consistent with the Organisation for Economic Co-operation and Development's (OECD, 2025a) discussion of teachers' professional backgrounds and working conditions. The OECD (2025a) also recognizes the importance of mentoring and professional learning across career stages. Thus, supervisory practices should remain equitable and responsive to individual instructional needs rather than depend solely on demographic characteristics.

3.5 Significant Differences in Teacher Competence According to Demographic Profile

The findings showed no statistically significant differences in teacher competence according to age ($F = 1.173$, $p = 0.283$), sex ($F = 0.982$, $p = 0.508$), years of teaching experience ($F = 0.800$, $p = 0.752$), and years of teaching ABM subjects ($F = 0.555$, $p = 0.965$). Since all p-values exceeded 0.05, the null hypothesis was retained for all demographic variables. These findings suggest that teachers' perceived competence was generally comparable across demographic groups. The OECD (2025a) emphasized the importance of continuous professional development, while Talaue et al. (2024) highlighted the need for professional learning programs responsive to teachers' instructional contexts. Similarly, Ventista and Brown (2023) emphasized the contribution of professional learning to instructional improvement. The results therefore support providing needs-based professional development rather than relying primarily on demographic characteristics.

3.6 Relationship Between Instructional Supervision and Teacher Competence

The Pearson correlation analysis revealed a strong, positive, and statistically significant relationship between instructional supervision and teacher competence in delivering ABM subjects ($r = 0.688$, $p < .001$). The result was significant at the 0.01 level; therefore, the null hypothesis was rejected. Teachers reporting higher levels of instructional supervision also tended to report higher levels of teaching competence. This finding is consistent with Daigon and Alcopra (2024), who established a significant relationship between instructional supervision and teacher efficacy, and Ditabla (2023), who examined supervisory practices and teacher competence in Philippine secondary schools. Ventista and Brown (2023) emphasized the importance of professional learning, while Poulou et al. (2023) highlighted the value of constructive feedback. Talaue et al. (2024) further stressed the importance of context-responsive professional development. Collectively, these findings support sustained coaching, mentoring, feedback, and collaborative learning to strengthen ABM instruction. However, the observed relationship establishes an association rather than causation.

3.7 Proposed UMALI-ABM Framework

The findings provided the basis for developing the UMALI-ABM Framework. Instructional supervision was rated Highly Practiced (M = 3.49, SD = 0.53), while teacher competence was rated Highly Competent (M = 3.69, SD = 0.41). Classroom observation and feedback emerged as the strongest supervisory domain, whereas professional development support received the lowest rating. Learning environment and student engagement was the highest-rated competence domain, while content knowledge and pedagogy received the lowest rating. The significant positive relationship between instructional supervision and teacher competence ($r = 0.688$, $p < .001$), together with the absence of significant demographic differences, guided the development of the framework. The UMALI-ABM Framework, representing Understanding, Mentoring, Assisting, Leading, and Improving, provides a structured, collaborative, and needs-based approach to instructional supervision. It emphasizes identifying teachers' professional needs, providing mentoring and targeted assistance, supporting instructional improvement, and evaluating professional growth. The framework aims to strengthen supervisory practices while sustaining teachers' existing competencies and addressing identified development needs. Its proposed implementation focuses on continuous professional learning, constructive feedback, and instructional support responsive to the demands of ABM education.

4. CONCLUSIONS AND RECOMMENDATIONS

The study established that instructional supervision was highly practiced and teachers demonstrated a high level of competence in delivering Accountancy, Business, and Management (ABM) subjects across eight public senior high schools in the Cainta and Taytay Cluster, Schools Division of Rizal. Classroom observation and feedback emerged as the strongest supervisory practice, while professional development support received the lowest rating. Teachers demonstrated particular strengths in learning environment and student engagement, whereas content knowledge and pedagogy presented opportunities for further improvement. No significant differences in instructional supervision or teacher competence were found according to age, sex, teaching experience, or years of teaching ABM subjects. However, a strong, positive, and statistically significant relationship was established between instructional supervision and teacher competence, without implying causation. Collectively, these findings provided the empirical basis for developing the UMALI-ABM Framework, emphasizing collaborative, needs-based supervision and continuous professional development to strengthen ABM instruction.

School administrators and instructional supervisors should prioritize strengthening professional development support while sustaining effective classroom observation and feedback practices. School heads and master teachers should conduct regular feedback conferences, coaching, and mentoring sessions to address teachers' identified instructional needs. ABM coordinators and teachers should strengthen content knowledge and pedagogy through subject-specific training, collaborative lesson planning, peer mentoring, and Learning Action Cell activities while maintaining effective student engagement practices. Professional development coordinators should prepare individualized improvement plans based on classroom observations, teacher self-assessments, and identified competency gaps rather than demographic characteristics. Supervisors should ensure equitable access to professional support and monitor how teachers apply newly acquired knowledge and skills. Furthermore, school administrators, master teachers, and ABM coordinators should pilot the proposed UMALI-ABM Framework for one academic year, document its implementation, monitor teachers' professional growth, and evaluate its effectiveness in guiding instructional supervision and professional development.

The study was confined to 107 teachers handling ABM subjects in eight public senior high schools within the Cainta and Taytay Cluster, Schools Division of Rizal. Consequently, the findings primarily reflect the experiences and perceptions of teachers within this specific educational setting and may not represent those in other divisions or school contexts. The descriptive-correlational research design established relationships between instructional supervision and teacher competence but did not determine causation. Furthermore, the findings were based on respondents' questionnaire assessments of supervisory practices and teaching competence. These methodological and contextual boundaries should be considered when interpreting the results and applying the proposed framework beyond the participating schools.

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