

Assessment of Learning Management System Towards Strategic Digital Integration Framework

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Abstract

The COVID-19 Pandemic forced the HEIs to suspend the physical implementation of classes and implement alternative modes of conducting classes. Masbate Colleges is one of the HEIs that managed to adapt to the change, implementing its first Learning Management System in conducting synchronous and asynchronous classes. Thus, the study aims to determine if the benefits and value of the Learning Management System (LMS), the Google Workspace Education Plus, to Masbate Colleges, outweigh the Capital Expenses needed to implement the LMS. This is determined using the cross-sectional evaluation research design, which used the Audited Financial Statements authenticated by the Securities and Exchange Commission (SEC), for FY 2019 to 2021 Trend Analysis, profitability financial ratios, and Benefit-Cost Ratio (BCR) are used to determine the viability of implementing the Learning Management System. The total amount of Capacity Expenses incurred in FY 2020 is Php 30,796,157.59 while Php 16,859,312.03 in FY 2021. Integration Expenses amounted to Php 30,617,757.59. Most of the Capacity Expenses are composed of Integration Expenses. Profitability Ratios also show that despite a setback in profitability, in terms of the profitability margins, in 2020 due to the setup of the Learning Management System, Masbate Colleges managed Given that the Benefit-Cost Ratio of the Learning Management System is 9.36, which is greater than 1.00, the LMS outweighs the costs needed to implement and maintain it. Thus, it is proposed to continue and maintain the implementation of the Learning Management System with close monitoring of the capacity expenses and profit it brings to MC.

Keywords: Strategic Management, Financial Management, Accountancy, Stakeholder's Theory, Cost Benefit Ratio, Learning Management System, Trend Analysis, Financial Ratios, Profitability Ratio, Benefit Cost Ratio, Southeast Asia, Philippines, Masbate