Enhancing BSAIS Education in Laguna University: Examining the Relationship between Accounting Software, Student Profiles and Program Educational Objectives

BALDRIAS, JOYCE ANNE N.[1], ARGOSINO, MARY ANN C.[2], BARRION, BLESSA MARIE Z.[3], BERSAL, MAICA[4], CASTORILLO, JESSICA[5], MARIANO, JONALYN G.[6], PORTEA, MELANIE N.[7], VITERBO, PRECIOUS MAE C.[8], YBAÑEZ, ANNA MARIE[9], TONY ANGELO C. ALVARAN[10]
[1,2,3,4,5,6,7,8,9,10] *Accounting Information System Department, Laguna University, Santa Cruz, Laguna, Philippines*

Abstract- ***Accounting software became an important tool for accountants and businesses. The study examined the relationship between accounting software, student profiles and Bachelor of Science in Accounting Information System Program Educational Objectives (PEO), and the limitation on the technical training that students needed. It specifically sought to determine the following: 1) respondent's demographic profile in terms of age, gender, and year graduated; 2) utilization of accounting software in terms of frequency of using computer laboratory and accounting software at Laguna University; 3) attainment of BSAIS PEO in terms of advanced practice in the field of business and management, pursuing professional development, exhibiting integrity towards excellence, manifesting proper ethical principles and values, and promoting social responsibilities in their profession; 4) relationship between the profile of the respondents and the attainment of the BSAIS PEO; and 5) relationship between utilization of accounting software and the attainment of BSAIS PEO. Descriptive quantitative research design was employed and survey questionnaire was used to collect data from 88 BSAIS graduates at LU. The data were analyzed using frequency, percentage, weighted mean, standard deviation, and Pearson correlation coefficient. The findings revealed that there was no significant relationship between the demographic profile and the attainment of BSAIS PEO. Moreover, a weak negative correlation was revealed between utilization of accounting software and the two PEOs- advanced practice in the field of business and management and exhibiting integrity towards excellence. There was no correlation was found between utilization of accounting software and pursuing professional development, manifesting proper ethical principles and values, and promoting social responsibilities in their profession. These findings suggest that accounting software utilization is unlikely to be a major factor in the attainment of the BSAIS PEOs. However, more research is needed to confirm these findings.***

Indexed Terms- ***Accounting Software, BSAIS Program Educational Objectives, Demographic Profile***

I. INTRODUCTION

Professional accountants utilize a variety of computer programs to carry out their daily duties, such as accounting software like QuickBooks. This is a tool that helps accountants easily record and analyze financial transactions for decision-making. Accounting students who undergo training in the utilization of accounting software are an advantage, as it can increase employment opportunities. Besides, it can enhance their analytical skills by applying accounting knowledge through technical training. More often, Accounting Information System students retain their learning through training. According to Machera & Machera (2017), during their internship semester, accounting students may encounter difficulties when using computerized accounting software due to the expectations of their employers.

Furthermore, Boulianne (2014) show that those who completed both manual and accounting software had the best knowledge. Additionally, the findings show that the students who completed only accounting software had better knowledge acquisition than those who completed it manually. This suggests that using the software can really help students understand accounting information systems.

Laguna University (LU) was established on February 15, 2006, under the leadership of former Governor Teresita S. Lazaro. It aims to provide quality education to all residents, especially talented students from less privileged backgrounds, under the constitutional right to education (Article 2 Section 17). In its commitment to providing quality education and services, LU offers a program called the Bachelor of Science in Accounting Information Systems (BSAIS)—initially derived from the Bachelor of Science in Accounting Technology program in 2015. It followed the Guidelines for the Implementation of CMO No. 46 s 2012, to shift towards competence-based education. The BSAIS program was then offered in 2018 under CHED Memo Order Number 30, Series of 2017 to provide students with a comprehensive education in accounting and computer systems for a career in Accounting Information Systems.

The researchers observed difficulties during the pandemic with their limited hands-on training, particularly in the utilization of accounting software. Due to these challenges, this study aims to measure the respondents' efficiency in the utilization of accounting software, aligning it with the attainment of the BSAIS Program Educational Objectives (PEO) at LU. This measurement would serve as an advantage for their internship, preparation for their future careers, and for the continuous improvement of the program.

Furthermore, on the previous studies of Machera & Machera (2017) and Boulianne (2014), titled "Computerised Accounting Software: A Curriculum that Enhances an Accounting Programme" and "Impact of Accounting Software Utilization on Students' Knowledge Acquisition", a research gap has been established. Utilization of accounting software may have an impact on the attainment of the BSAIS program and the emotional and psychological struggles of BSAIS students on how to use accounting software. This study also explored the reasons why technical training is limited to the students.

II. THEORETICAL BACKGROUND

Technology Acceptance Model (TAM) by Davis (1989) and Kolb's Experiential Learning Cycle by David Kolb were utilized in this study. The author, Davis (1989), presents the TAM, which is mainly focused on predicting the acceptance of an information system. According to this model, there are two main elements that influence a person's intention to utilize new technology: perceived ease of use and perceived usefulness. Davis defined perceived usefulness as the subjective likelihood of a prospective user that utilizing a given application system will improve his or her job or life performance. The degree to which a potential user believes the target system to be effort-free is characterized as perceived ease of use (EOU). TAM shows that ease of use and EOU are the most important determinants of actual system use, which are then influenced by external variables.

On the other hand, Kolb (1984) outlined the four stages of learning cycle in which people are grouped based on how much they prefer a particular learning style. Accordingly, he said that children learn best when they are actively involved and computer technology in accounting education can play a role in providing this concrete experience and can enhance the learning process for students. The cycle is often described as a four-stage process through which the student progresses (Marriot, 2004).

III. RESEARCH QUESTION OR RESEARCH HYPOTHESIS OR PROBLEM STATEMENT

The study specifically sought to identify the demographic profile of the respondents in terms of their age, gender, and year graduated. Moreover, it determined the utilization of accounting software with regards to the frequency of using computer laboratory, and frequency of using accounting software at Laguna University. Additionally, it measured the attainment of BSAIS Program Educational Objectives: 1) advanced practice in the field of business and management; 2) pursuing professional development; 3) exhibiting

integrity towards excellence; 4) manifesting proper ethical principles and values; and 5) promoting social responsibilities in their profession. Lastly, it assessed the significant relationship between the profile of the respondents and the attainment of BSAIS PEO, as well as the relationship of utilization of accounting software and the BSAIS PEO.

IV. DATA AND METHODS

Descriptive research design and a quantitative method were used in this study. This type of research design utilizes a variety of research methods to explore one or more variables. Thus, it can provide insights about the relationship of utilization of accounting software and the attainment of the BSAIS PEOs. The study used the total population sampling method as it was the appropriate technique to accurately examine the entire population of the research interest, which only consists of 88 BSAIS graduates who have working experience.

Moreover, survey method has been used to collect the data needed for the study and gain insights regarding the utilization of accounting software. The researchers gathered data using a researcher-made questionnaire among the graduates of the BSAIS program at LU. The collected data were tabulated, tallied, and interpreted accordingly based on the statistical treatment needed.

V. RESULTS

Out of the 88 respondents, the age group "21 to 23 years old" had the highest frequency, reaching 68 respondents, or 77%. The category "24 to 26 years old" followed, with a frequency of 15 respondents, or 17%. The age group "27 years old and older" had the lowest frequency, represented by five (5) respondents, or 6% of the total sample population.

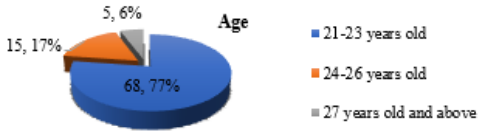

Figure1: Demographic Profile of Respondents in terms of Age

This indicates that in terms of age, the majority of the respondents were predominantly in the 21 to 23-year-old range during the study. The Theory of Reasoned Action (TRA) acknowledged that age differences can impact workers' interest in adopting technology. Furthermore, users of accounting information systems are believed to be less productive as they age, according to Anjani and Wirawat (2018). Therefore, based on the age of the respondents, it's inferred that those between 21 and 23 years old are more likely to be interested in utilizing technology.

The female respondents showed the highest frequency of 66, or 75%, whereas the male respondents displayed a low frequency of 22, or 25%, out of the 88 total respondents.

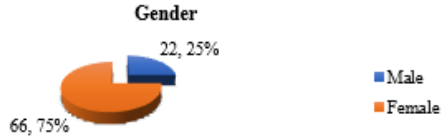

Figure2: Demographic Profile of Respondents in terms of Gender

This indicates that during the period of the survey, the gender profile of the respondents was predominantly female.

The survey results revealed that they conformed to the study conducted by Hassan et al. (2021) where female students had a higher correlation between Perceived Ease of Use (PEOU) and behavioral intention than male students. It was also stated that gender mostly inhibits PEOU and user desire to use accounting software. Therefore, the gender profile of the respondents suggests that female students are inclined to perform more efficiently due to their behavioral intent.

Out of the eighty-eight (88) respondents, the graduates of the year 2023 received the highest frequency with 63 or 72% of the total respondents. On the other hand, the remaining 25, or 28% of the graduates of the year 2022, received the lowest frequency of respondents. This means that majority of the respondents were 2023 graduates at the time of the study, considering their demographic profile. The results can be supported by the findings of Strickland (2023), in which he states that graduates for the year 2021-2022 were lower compared to the previous years. Additionally, 2022

graduates of BSAIS students at LU were the pioneers of the program.

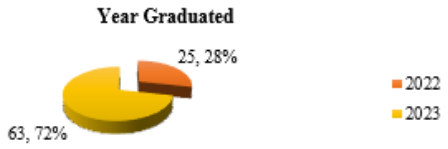

Figure3: Demographic Profile of Respondents in terms of Year Graduated

"Never" got 49 responses and have the highest percentage of 56%. This was followed by the response "once a week", gathered by 30, or 34% of the total respondents. On the other hand, "thrice a week" received two (2) responses out of 88 total respondents, having the lowest percentage of 2%. This shows that the majority of the respondents have never used the university's computer laboratory during their studies, indicating that they were not able to fully utilize the resources from the said university.

In the study of Birt et al. (2023), they revealed that frequent use of accounting software in the computer laboratory of universities enhanced the students' practical skills and higher academic success in accounting education. They also recommend that educational institutions must prioritize the integration of accounting software and regular computer laboratory, as this is an important part of modern accounting education.

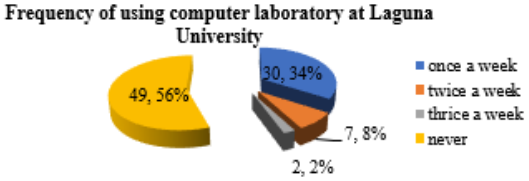

Figure4: Frequency of Using Computer Laboratory at LU

Among the given choices, "never" got the highest frequency of 60 respondents or approximately 68%. This was followed by "once a week" with 19 or 22% of the total population. On the other hand, the lowest percentage of use comes from two (2) respondents, or 2% of the total, who used the accounting software of the university three times a week. Overall, the figure reveals that most respondents never used accounting software, while a significant portion used it once a week. This information highlights the differing levels of software usage among the surveyed groups. The results showed a lack of expertise in using accounting software.

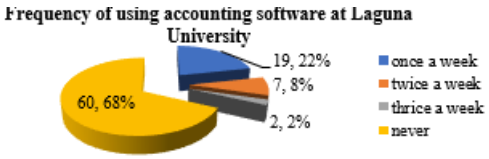

Figure5: Frequency of Using Accounting Software at LU

Okafor and Begosa (2022) identified a deficiency in accounting software proficiency among graduates, highlighting the need for clear program objectives that emphasize software integration and practical application. Kuruppu (2012) and Nori (2016), supported this as they emphasized that accounting software enhances learning and is crucial for student's success in profession.

Table 1. Summary of the Mean Results

BSAIS PEO	MEAN	SD	VERBAL INTERPRETATION
Advanced practice in the field of business and management	3.21	0.81	Attainable
Pursuing professional development	3.11	0.77	Attainable
Exhibiting integrity towards excellence	3.40	0.68	Highly Attainable
Manifesting proper ethical principles and values	3.32	0.68	Highly Attainable
Promoting social responsibilities in their profession	3.38	0.67	Highly Attainable

Table 1 shows the summary of the mean results of the extent of utilization of accounting software towards the realization of PEO. The results showed that the extent of utilization of accounting software towards the realization of BSAIS PEO in terms of advanced practice in the field of business and management and pursuing professional development is attainable among the respondents. On the other hand, in terms of exhibiting integrity towards excellence, manifesting proper ethical principles and values, and promoting social responsibilities in their profession is highly attainable among the respondents.

Putra (2020) supported the findings, he found that technological advancements have significantly impacted global business practices, including the use of accounting software. Furthermore, accounting

software is now an essential component for all businesses, as it helps businesses improve their financial management, efficiency, accuracy, and decision-making capabilities. Therefore, having advanced knowledge of how to use accounting software is important (Marushchak, 2021).

Moreover, Dingus (2021) emphasized the need for comprehensive exposure to accounting software across all courses. Integrating technology in education facilitates students' understanding of software operations, enhancing their practical application in future professional settings. Nevertheless, insufficient technological training prevents students from effectively analyzing and utilizing generated data.

Meanwhile, Bocock (2022), Ray et al. (2023), Kuri (2020), Preece (2013), and Todorova (2020) mentioned in their studies that the use of accounting software can reduce risks, improve transparency and reliability, and enhanced efficiency and productivity of the employees in a firm.

Table 2. Summary of the Relationship between the Profile of the Respondents and the Attainment of the BSAIS PEO

DEMOGRAPHIC PROFILE	BSAIS PEO	r-value	DEGREE OF CORRELATION	p-value	ANALYSIS
Age	Advanced Practice in the field of Business and Management	-0.08	Very Weak Negative Correlation	0.41	Not Significant
Gender		-0.12	Very Weak Negative Correlation	0.25	Not Significant
Year Graduated		-0.22	Weak Negative Correlation	0.04	Significant
Age	Exhibiting integrity towards excellence	0.04	Very Weak Positive Correlation	0.68	Not Significant
Gender		0.00	No Correlation	1.00	Not Significant
Year Graduated		-0.02	Weak Negative Correlation	0.82	Not Significant
Age	Manifesting Proper Ethical Principles and Values	-0.04	Very Weak Negative Correlation	0.70	Not Significant
Gender		-0.13	Very Weak Negative Correlation	0.22	Not Significant
Year Graduated		-0.10	Weak Negative Correlation	0.35	Not Significant
Age	Promoting Social Responsibilities in their Profession	-0.01	Very Weak Negative Correlation	0.93	Not Significant
Gender		-0.09	Very Weak Negative Correlation	0.39	Not Significant
Year Graduated		-0.10	Weak Negative Correlation	0.34	Not Significant

The results concluded that there is no significant relationship between demographic profiles and the attainment of BSAIS PEO in terms of advanced business and management practice. Furthermore, the computed r-values with regards to age and gender show a very weak negative correlation, while year graduated have a weak negative correlation.

The study by Roberts and Truxillo (2014) highlighted how age affects professional performance, where older employees are often more committed and skilled at work, having different results from this study's analysis. Badal and Harter (2013) also contradicted the results above, he presented and emphasized the importance of gender diversity for diverse skill sets within an organization. Moreover, contrary to existing evidence, the research conducted by Plantilla (2017) and Mainga et al. (2022) highlighted the importance of having comprehensive graduate education—those individuals undeniably become valuable resources in the workforce, thereby enhancing an organization's prospects for success.

The results from the survey contradict the findings in related literature and studies. However, it can be observed that the respondents' profiles and their attainment of the BSAIS PEO in advanced business and management practices have a particular correlation.

Likewise, the relationship between demographic factors and the attainment of the BSAIS PEO in terms of pursuing professional development showed that the computed p-values were all greater than the level of significance ($\alpha = 0.05$).

The analysis of the data indicates that the relationships between demographic factors (age, gender, and year of graduation) and the attainment in terms of pursuing professional development within the BSAIS program are not statistically significant. Furthermore, the computed r-values with regards to age shows very weak positive correlation, while gender and year graduated exhibits a weak to very weak negative correlation.

This indicates that these demographic variables show no significant relationship between demographic profile and pursuing professional development. This was supported by the study of Awang et al. (2021) who found no significant gender gap among prospective accountants. In line with these results, Ng and

Feldman (2008), as referenced by Ishola et al. (2018), stated that there was no statistical relationship between the age of older and younger workers in the field of accounting. In other words, both older and younger workers are equally capable of effectively performing their core job duties. However, Wells et al. (2009) may not directly investigate the relationship of year of graduation and the advanced practice of students, he stated that graduates should actively seek professional development opportunities to enhance their knowledge and skills after their graduation.

In terms of the PEO–exhibiting integrity towards excellence, it also showed that the computed p-values between the demographic profile in terms of age, gender and year graduated, and the attainment of the PEO are all greater than the level of significance (α=0.05). The analyses show that the relationships are not significant. Furthermore, the computed r-values with regards to age show a very weak positive correlation. Secondly, with regards to year graduated, they show a weak negative correlation. On the other hand, gender showed no correlation.

Study of Jumoke (2023) contradicted these results as he stated that age has a significant but weak negative influence on ethical sensitivity as it tends to decrease slightly as individuals age increase. On the other hand, Hermawan et al. (2018), supported the results as he found no significant gender impact on individuals' perception of accounting ethics, indicating equal responsibility for both male and female accountants in upholding ethical standards and practicing integrity. Moreover, postgraduate students displayed higher academic integrity compared to graduate and undergraduate students and relationships were not significant, while ethics and integrity were identified as crucial for accounting graduates (Soroya et al., 2016; Bowles et al., 2020).

Similarly, the calculated p-values between the demographic profile in terms of age, gender, and year of graduation and the degree of achievement of the educational objectives of the BSAIS program in terms of manifesting ethical principles and values are all greater than the level of significance ($\alpha = 0.05$).

The findings suggest a very weak to weak negative correlation between the manifestation of ethical principles and demographic factors such as age, gender, and year of graduation. This indicates that there is no significant relationship between the respondent's profile and the attainment of BSAIS PEO in terms of ethical principles and values.

This is in line with Lucas and Santos' 2019 study, which found that age and gender did not affect the significance of ethics in the accounting profession. However, De Leon et al. (2021) contradicted this, suggesting that the graduation year significantly impacts graduates' ethical behavior. Their research underscores the role of academic achievement and skill development in shaping ethical conduct in the workplace.

The computed p-values between the demographic profile in terms of age, gender and year graduated, and the attainment of the PEO in terms of promoting social responsibilities in their profession are all greater than the level of significance ($\alpha = 0.05$). The analyses show that the relationships are not significant. Furthermore, the computed r-values with regards to age, gender and year graduated show a very weak to weak negative correlation.

Almutawa and Hewaidy (2020) contradicted these results, arguing that accounting students 20 years old and above play a crucial role in social responsibility, especially those eager to improve their lives and advance their profession. However, Aleixandre et al. (2023) agreed that females are more likely to promote social responsibility and have a stronger correlation in social responsibility compared to male. However, the year of graduation may not be directly tested in the study of De Leon et al. (2021), he then emphasized that graduates of 2019 with working experience excel in essential skills and exceed the expectations of organizations, demonstrating their readiness for the workforce and potential for leadership roles.

Table 3. Summary of the Relationship between the Utilization of Accounting Software and the Attainment of BSAIS PEO

UTILIZATION OF ACCOUNTING SOFTWARE	BSAIS PEO	r-value	DEGREE OF CORRELATION	p-value	ANALYSIS
Frequency of using computer laboratory	Advanced Practice in the field of Business and Management	0.25	Weak Positive Correlation	0.02	Significant
Frequency of using accounting software		-0.10	Very Weak Negative Correlation	0.35	Not Significant
Frequency of using computer laboratory	Pursuing Professional Development	-0.02	Very Weak Negative Correlation	0.83	Not Significant
Frequency of using accounting software		-0.02	Very Weak Negative Correlation	0.83	Not Significant
Frequency of using computer laboratory	Exhibiting integrity towards excellence	0.23	Weak Positive Correlation	0.02	Significant
Frequency of using accounting software		0.07	Very Weak Positive Correlation	0.47	Not Significant
Frequency of using computer laboratory	Manifesting Proper Ethical Principles and Values	0.18	Weak Positive Correlation	0.08	Not Significant
Frequency of using accounting software		-0.05	Very Weak Negative Correlation	0.61	Not Significant
Frequency of using computer laboratory	Promoting Social Responsibilities in their Profession	0.14	Weak Positive Correlation	0.18	Not Significant
Frequency of using accounting software		-0.01	Very Weak Negative Correlation	0.95	Not Significant

Table 3 shows the summary of relationship between the utilization of accounting software and the attainment of BSAIS PEO.

In terms of advanced practice in the field of business and management and exhibiting integrity towards excellence, the computed p-values between the utilization of accounting software in terms of frequency of using computer laboratory and the attainment of the BSAIS PEO are less than the level of significance ($\alpha = 0.05$). The analysis shows that the relationships are significant. Furthermore, the computed r-values show a weak positive correlation.

In terms of pursuing professional development, manifesting proper ethical principles and values, and promoting social responsibilities in their profession, the computed p-values between the utilization of accounting software and the attainment of the BSAIS PEO are all greater than the level of significance ($\alpha = 0.05$). The analysis shows that the relationships are not significant. Furthermore, the computed r-values show a very weak negative correlation and a weak positive correlation.

The study shows the relationship of accounting software utilization on BSAIS PEO, showing significant positive correlations related to computer laboratory use but not indicating significant correlations regarding professional development, values, ethical, and social responsibilities, despite the weak negative and positive correlations observed.

These findings were supported by studies by Al-Hattami (2021) and Lugbom (2020), which emphasized the importance of combining IT courses, including computer basics and software applications such as QuickBooks, in the accounting curriculum to achieve program educational objectives in universities, enhance students' competitiveness, and align with the program's goal of nurturing globally competitive graduates with ethical values and social responsibility. They emphasized the importance of lecturers and students being proficient in using technology to stimulate student interest, promote technological competence, and enhance professional effectiveness for careers in future accounting.

It is important to recognize a weakness, limitation, strength, and justification in the study to understand details, specific to the domain, that could potentially affect the accuracy of responses in specialized fields. The willingness of respondents to participate in the survey due to the conflicts in their schedule, biased answers of the respondents, and clarity and structure of the survey questions provided by the researchers were some of the weaknesses/limitations encountered in the study.

Furthermore, the respondents in this study had only one to two years of experience since graduation. Contradicted to the desired time frame for the attainment of PEO which is three to five years after graduation. This factor impacted the study's results because the respondents, with limited experience since graduation, were not yet fully equipped in utilizing accounting software or had extensive exposure to the field of accounting.

CONCLUSION

In conformity with the foregoing findings, the following conclusions were reached:

1. Majority of respondents were between the ages of 21 and 23, and predominantly female. Moreover, most of the respondents belonged to the class of 2023.
2. In terms of the frequency of using the computer laboratory and accounting software at LU, the results indicate that the majority of respondents did not use

either the computer laboratory or the accounting software.

3. The students' utilization of accounting software in the university may contribute effectively to the realization of the BSAIS PEO of LU.

4. It was found that there was no significant relationship between the profile of the respondents and the attainment of the BSAIS PEO. Therefore, researchers failed to reject the null hypothesis of the study. Moreover, the age, gender, and year of graduation of the respondents do not have any impact on the attainment of the overall PEO of BSAIS.

5. The study found a significant weak positive correlation between the utilization of accounting software and two BSAIS program objectives: advanced practice in the field of business and management, and exhibiting integrity towards excellence. However, there was no significant relationship between the utilization of accounting software and the other three objectives: pursuing professional development, manifesting proper ethical principles and values, and promoting social responsibilities in their profession. Overall, the utilization of accounting software and the BSAIS PEO showed no significant relationship. This suggests that the null hypothesis, which states that there is no relationship between the two variables, cannot be rejected.

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