

The Computer-Savviness and Internship Performance of Accounting Students: A Basis for Pre-Deployment Competency Seminar

DORIA, JHANNA MAE D.¹, ESGUERRA, JAY-V R.², FLORES, SHANE MARIE S.³, VALENCIANO, MA. LOURDES E.⁴, VICMUDO, XYLENE T.⁵, TONY ANGELO C. ALVARAN, MBM⁶, DR. NORAYDA M. DIMACULANGAN⁷

^{1, 2, 3, 4, 5, 6, 7}*Bachelor of Science in Accountancy, Laguna University, Sta. Cruz, Laguna, Philippines*

Abstract- This study examined the effects of computer-savviness on the internship success of accounting students from Laguna University, Sta. Cruz, Laguna. The specific objectives of this study are to evaluate the computer-savviness and internship performance of accounting students, and the collected data aims to answer the general objective of the study. Employing a quantitative method, this research study involved responses from 107 accountancy and accounting information system alumni from the year 2023-2024 with the use of an adapted questionnaire from Cadiz- Gabejan & Takenaka (2021) and an evaluation form used by Laguna University (LU:AA-FO-58). The gathered data was statistically assessed with the use of Mean Scores, SD, and Regression Analysis to determine the significant effect of interns' computer-savviness on their internship performance. Based on the results, student-interns demonstrated a high level of proficiency in utilizing computers for internship-related tasks including Word Processing, Use of Spreadsheets, Use of PowerPoint Presentation, and General Computing. The findings of the study also indicated that all computer skills Word Processing, Use of Spreadsheets, Use of PowerPoint Presentation, and General Computing show significant effect on their internship performance of the interns with regards to LU:AA-FO-58. With the evaluation of the findings, the researchers suggested some recommendations including providing soft skills and computer skill-related competency seminars before the deployment of interns and review of the practicum training plan's alignment to the student interns evaluation form (LU:AA-FO-58). Through the improvement of internship programs, accounting institutions will be able to better prepare

students for the realities of the profession which will aid both industry and society.

Indexed Terms- Computer-Savvy, Internship Performance, Word Processing, Spreadsheets, PowerPoint Presentation, General Computing, Technical Skills, Soft Skills

I. INTRODUCTION

The tech-driven global economy relies heavily on the benefits that technology provides across multiple fields of expertise. Hence, possessing computer literacy has become a necessary skill for a well-functioning modern workforce. Being computer literate means having the ability to effectively utilize computers and related technology, including proficiency in using various programs and applications. Additionally, it involves understanding the functions of computer software used in the workplace, ranging from basic computer use to complex programming and problem-solving, which essentially contributes to the improvement of an individual's technical skills. This is especially true in business fields like in the accounting sector.

In response to the advanced technological needs of the accounting field, the accounting departments of universities and colleges specifically in the Bachelor of Science in Accountancy and the Bachelor of Science in Accounting Information System offer courses on financial software, data analytics, and information systems to enhance students' capabilities. These courses equip students with technical skills such as spreadsheet proficiency, digital communication, and analytical expertise to be better in the modern workplace. Consequent to the administration of

computer-related courses to the above-mentioned programs is the collaboration between universities and host training establishments. Intending to ensure that the educational curriculum is aligned with the current trends and best practices in the accounting profession of such establishments, educators supplement theoretical learning with practical application through the internship program, allowing students to gain hands-on experience in using computers and analyzing financial data, as improving their ability to utilize technology and manage high demands from the business world and society is essential for achieving success in their internships (Surianti, 2020). Interns who have a critical mix of technical and generic skills can easily carry out work assigned to them and increase their work efficiency. By assessing the level of computer literacy and its significant effect on the internship performance of the students, universities and colleges may opt to use this as their basis to conduct a pre-deployment orientation which aims to influence the interns on setting the stage for a successful internship experience.

There are several studies that explored the factors that contribute to computer proficiency and factors affecting internship performance. However, there is little emphasis on how parameters such as spreadsheet skills and PowerPoint presentation skills directly relate to computer proficiency. On the other hand, there are limitations in discovering the impact of student-interns' social adjustment, an example of soft skills, and productivity attributes, which aid students in performing their tasks, on their internship performance. Additionally, there is a noteworthy research gap concerning students' work ethics to internship performance. In relation to these existing research gaps and taking into account the technology skills of students, this research intends to determine the effect of student's computer-savviness on their internship performance and serve as a basis for pre-deployment competency seminars.

II. THEORETICAL BACKGROUND

The structural model used in this study is the Theory of Constructivism by Jean Piaget and the Task - Technology Fit Model by Goodhue and Thompson.

To evaluate and consider the differences of experiences and skills acquired by students during their internship and their acquired skills during their undergraduate, the theory of Jean Piaget wherein he believed that humans make use of their experiences in creating knowledge and through this, they respond to new given information differently, hence affecting how they behave and perform tasks designated to them, was used by this paper. Additionally, there is a need to examine the degree to which technology suits the duties and requirements of users to know the level of their computer proficiency, thus, the theory of Goodhue and Thompson was used as a supplemental framework. Their theory states that there is a relation between the individual, technology, and the task performed by the user to produce the desired output. The extent to which technology can aid in accomplishing an activity is dependent on the individual's abilities, task requirements, and technological functionalities. This is anchored on the main objective of this research, which is to learn about the extent of the computer literacy skills of the students in relation to their internship performance. Considering the underlying differences in their possessed skills at the host-training establishments, it is understood that their utilization of computer tools and software skills will more likely vary, further affecting the manner they fulfill their internship duties. By applying this theory, this research will find out the effect, if there is any, between computer savviness and internship performance of accounting interns. Their internship output, through the use of computers, relies on their knowledge and familiarity with this technological tool.

III. RESEARCH QUESTIONS OR RESEARCH HYPOTHESIS OR PROBLEM STATEMENT

It specifically tackled to determine the effect of computer-savviness of the student-interns on their internship performance. Through the use of an adapted questionnaire, four (4) parameters are used to gauge the level of computer proficiency of the student-interns, namely, word processing, use of spreadsheets, use of PowerPoint, and general computing. Additionally, to assess their internship performance, the student-intern performance evaluation form (LU:AA-FO-58) was used. This form contains 10

parameters for grading which includes Knowledge, Skills, and Abilities (KSA), Productivity, Quality of Work, Judgement, Communication, Work Habits, Initiative, Dependability, Attendance and Time-Keeping, and Social Adjustment to other people.

IV. DATA AND METHODS

Quantitative descriptive research design was utilized in this study to determine the effect of computer-savviness on the accounting students’ internship performance. The data is gathered in numerical format and analyzed in a quantitative method using statistical tools. One hundred seven (107) student-interns were chosen to answer the questionnaire and their corresponding LU:AA-FO-58 was also utilized.

V. RESULTS

Table 1 Summary of Mean and SD for the Level of Computer Proficiency Skills of the Student-Interns

	WEIGHTED MEAN	STANDARD DEVIATION	VERBAL INTERPRETATION
WORD PROCESSING	4.85	0.37	Extremely Proficient
USE OF SPREADSHEETS	4.66	0.43	Extremely Proficient
USE OF POWERPOINT PRESENTATION	4.69	0.47	Extremely Proficient
GENERAL COMPUTING	4.76	0.41	Extremely Proficient
OVERALL	4.74	0.42	Extremely Proficient

The results of the assessment gauging the computer-savviness of the accounting students, all the above-mentioned variables’, word processing, use of spreadsheets, use of PowerPoint presentation, and general computing, the results show that student-interns are Extremely Proficient with only varying mean and standard deviation.

In particular, the word processing is evidenced by the weighted mean of 4.85 and SD of 0.37. Based on the

eleven (11) included statements used to assess the student- interns’ computer proficiency in terms of word processing, the five (5) statements with the highest mean and SD are as follows and are all verbally interpreted as Extremely Proficient: Changing of fonts and font characteristics in Word, is evidenced by a mean of 4.93 and SD of 0.35 wherein this has the highest mean among the statements. Furthermore, two (2) statements have placed as the 2nd highest with the same mean of 4.91 and SD of 0.38, creating and inserting table and print plus printing options in Word. Lastly, another two (2) statements have placed as the 3rd highest with the same mean of 4.90 and SD of 0.39 and 0.43 respectively, editing formats for text and copy plus paste features in Word. The findings are justified by the study conducted by Uwizeyemungu in 2020 wherein the paper discussed the essentiality of OSS, specifically, Microsoft Word. This implies that the growing integration of digital tools in everyday tasks is widely understood and effectively applied by the interns in various situations which further indicates their high confidence in their ability to perform document-related tasks.

Additionally, the parameter of using spreadsheets has a weighted mean of 4.66 and SD of 0.43. Based on the twenty (20) included statements used to assess the student- interns’ computer proficiency in terms of using spreadsheet, the five (5) statements with the highest mean and standard deviation are as follows and are all verbally interpreted as Extremely Proficient: Renaming of sheets deemed the interns as is evidenced by the mean of 4.86 and SD of 0.42. While creating spreadsheets has a mean score of 4.85 and 0.45. Additionally, there are two (2) statements that have the same mean and only varies on their SD, inserting and deleting rows and columns in spreadsheets and merging of cells with mean score of 4.82 and SDs are 0.47 and 0.45 respectively. Lastly, changing font elements in sheets have a mean of 4.79 and SD of 0.51. The findings are justified by the study conducted by Umar in 2021, stating that technical skills, like using spreadsheets, are fundamental skills that accounting professionals should have. Strong familiarity and competence of using such software is vital in fields requiring data organization, analysis and presentation. Moreover, the use of PowerPoint presentations got a weighted mean of 4.69 and SD of

0.47. Based on the nine (9) included statements used to assess the student-interns' computer proficiency in terms of use of PowerPoint presentation, the five (5) statements with the highest mean and SD are as follows and are all verbally interpreted as Extremely Proficient: Manipulation of slides have a mean of 4.83 and SD of 0.47 while creating and modifying of a presentation have a mean of 4.81 and SD of 0.48. Moreover, two (2) statements have the same mean with only SD that varies, modifying of elements such as layout, size, and lists and inserting of tables and charts have the mean of 4.47 and SD of 0.56 and 0.54 respectively. And printing of slides has a mean of 4.70 and SD of 0.60. The findings can be related directly to a study by Ismail in 2020 wherein the paper states that technological skills are the most essential skill among factors affecting employability rate and the ability to operate and perform PowerPoint presentation is among those technical skills.

Lastly, general computing got a weighted mean of 4.76 and SD of 0.41. Based on the eleven (11) included statements used to assess the student-interns' computer proficiency in terms of use of general computing, the five (5) statements with the highest mean and SD are as follows and are all verbally interpreted as Extremely Proficient: Creating and deleting files and folders have a mean of 4.90 and SD of 0.33 while identifying different types of social media have a mean of 4.86 and SD of 0.37. Additional to that is the creation of a file or folder with a mean of 4.85 and SD of 0.49. Furthermore, starting and closing Office applications have a mean of 4.83 and SD of 0.48. And finally, knowing how to search for information has a mean of 4.82 and SD of 0.45. The findings are supported by the study of Gusen J.N and Gusen N. J in 2020 wherein they claimed that utilizing of web browsers like accessing and using the internet, learning how to recognize URLs and locating information on the corresponding websites, and evaluating and analyzing downloaded documents enhances a person's general computing skills and also develop their level of productivity and effectiveness in completing of tasks.

Table 2 Summary of Student-Internship Performance Assessment by Host Training Establishment Focal Persons with its Weighted Mean and Verbal Interpretation.

Criteria for Evaluation	Weighted Mean	Verbal Interpretation
Knowledge, Skills, and Abilities	96.94	Excellent
Productivity	97.39	Excellent
Quality of Work	97.01	Excellent
Judgement	96.13	Excellent
Communication	96.99	Excellent
Work Habits	97.79	Excellent
Initiative	96.69	Excellent
Dependability	97.24	Excellent
Attendance and Time-Keeping	96.73	Excellent
Social Adjustment to other People	97.30	Excellent
OVERALL	97.02	Excellent

On the other hand, to assess the internship performance of the accounting students, the LU:AA-FO-58 or the Student- Intern Performance Evaluation Form was used. The ten (10) parameters in total which include the following with their corresponding weighted mean and verbal interpretation are presented in table 2.

To elaborate further on the results presented on the summary table, the rating, frequency and percentage distribution each parameter is discussed. For the knowledge, skills, and abilities (KSA), 77 students have a rating of 96-100, 26 students have a rating of 90-95, 3 students have a rating of 85-89, and lastly, 1 student has a rating of 80-84. The percentage distribution is as follows, respectively, 71.96, 24.30, 2.80, and 0.94. To support these findings, the paper of Mariano et.al (2021), the importance of KSA in internship performance of accounting students and their school-based learning are considered relevant in all aspects. In the study of Aryanti and Adhariani (2021), it shows that employers give great importance to knowledge and skills of accounting graduates.

While in terms of productivity, 86 students have a rating of 96-100, 15 students have a rating of 90-95, 5 students have a rating of 85-89, and 1 student have a

rating of 75-79. The percentage distribution is as follows, respectively, 80.37, 14.02, 4.67, and 0.94. These findings are supported by the study of Januszewski and Grzeszczak (2021) wherein they explored how interns remain productive and how the promotion of active learning encourages students to become independent and productive learners. In their paper, the results of literature showed that using the active learning methods such as computer-based learning and information technology provided students with the possibility of independently and productively performing successive tasks states and the comprehensiveness of the tasks facilitated their understanding of their work breakdowns.

For Quality of Work, 81 students have a rating of 96-100, 18 students have a rating of 90-95, 6 students have a rating of 85-89, and 2 students have a rating of 80-84. The percentage distribution is as follows, respectively, 75.70, 16.82, 5.61, and 1.87. These results can be supported by the study conducted by Rosyidah et al. (2020), wherein, quality of work reflects the employer's level of satisfaction of the employee's output. According to this study, the quality of performance of an employee, including that of student- interns, is one of the factors that influence the company's success in achieving its specified targets. This paper further elaborates on how a student-intern's quality of work is good and excellent which implies that the expectations of the companies are met.

Moreover, in Judgement, 96 students have a rating of 96- 100, 7 students have a rating of 90-95, and 4 students have a rating of 85-89. The percentage distribution is as follows, 89.72, 6.54, and 3.74. These results can be related to the paper of Diokno and Peparah (2021), wherein it was revealed that accountancy graduates can develop essential soft skills needed for their future roles wherein 97% of the study's respondent believes that Judgement and Decision- Making skills are honed under the program rather than during their internship duration.

On top of that, in Communication, 72 students have a rating of 96-100, 23 students have a rating of 90-95, and 12 students have a rating of 85-89. The percentage distribution is as follows, respectively, 67.29, 21.50, and 11. 21. This correlates to the study of Nishikawa et al. (2023), where employees deemed

communication skills as attributes students learn subconsciously in their life through observation. With the majority of interns being deemed with excellent performance by their HTEs, it can be viewed that their interpersonal skills are competitive.

Furthermore, in Work Habits, 85 students have a rating of 96-100, 16 students have a rating of 90-95, and 6 students have a rating of 85-89. The percentage distribution is as follows, respectively, 79.44, 14. 95, and 5.61. The findings support the study of Johnson (2024) stating that among the ethical compliance basis in the accounting field, professional behavior resonates the most to the work habits displayed in the workplace. Hence, the majority of interns graded as excellent show that they behave accordingly, fostering professionalism in their respective HTEs.

In terms of Initiative, 80 students have a rating of 96-100, 16 students have a rating of 90-95, 5 students have a rating of 85-89, 4 students have a rating of 75-79, and 2 students have a rating of below 75. The percentage distribution is as follows, 74.77, 14.95, 4.67, 3.74, and 1.87. The findings show that the intern's performance score can be related to the study of Bawica (2021), whereas most interns show initiative to contribute to taking responsibility during their training to have a successful internship program while some lack the initiative hence they receive a failing mark. The interns' initiative is important as it is built through collaboration of academic institutions, HTEs, and the interns themselves.

Additionally, in Dependability, 80 students have a rating of 96-100, 18 students have a rating of 90-95, 5 students have a rating of 85-89, and 4 students have a rating of 75-79. The percentage distribution is as follows, respectively, 74.77, 16.82, 4.67, and 3.74. These results can be related to the study of Hinlayagan et al. (2021), the paper states that students have a strong sense of dependability showcasing their commitment to their tasks and ability to adapt and keep up to changes in the workplace.

While in terms of Attendance and Time-Keeping, 81 students have a rating of 96-100, 17 students have a rating of 90-95, 4 students have a rating of 85-89, 3 students have a rating of 75-79, and 2 students have a rating of below 75. The percentage distribution is as

follows, respectively, 75.70, 15.89, 3.74, 2.80, and 1.87. These results are supported by the study conducted by Nurfaizi and Hindarto (2023) as their paper states and elaborates on how interns can manage their attendance and timekeeping more efficiently to be beneficial to both educational establishments and host-training establishments.

For the Social Adjustment to other People, 83 students have a rating of 96-100, 18 students have a rating of 90-95, 3 students have a rating of 85-89, and 3 students have a rating of 75-79. The percentage distribution is as follows, respectively, 77.57, 16.82, both 2.80 for the last two (2) ratings. This result is in relation to the study of Hora et al. (2020) wherein the study highlighted the significance of supervisor’s support and mentoring for interns’ outcomes which includes social adjustment. This helps interns to improve their communication skills, practice teamwork, and produce positive results. Additional to that is the study of Moore (2023) wherein the paper states that interns failing to adjust in the workplace displayed a lack of initiative which also affects their internship performance.

Table 3 Effect of Student-Interns’ Computer-Savviness on their Internship Performance, with regards to LU:AA-FO-58 or Student Intern Performance Evaluation Form

	T-value	P-value	Verbal Interpretation
Word Processing	2.7591	0.000	Significant
Use of Spreadsheets	0.7046	0.001	Significant
Use of PowerPoint Presentation	1.6996	0.000	Significant
General Computing	0.4681	0.003	Significant

The effect of the respondent’s computer-savviness on their internship performance with regards to LU:AA-FO-58 in terms of word processing has a t-value of 2.7591 interpreted as significant with p-value of 0.000 at 0.05 level of significance. Moreover, it revealed that in terms of use spreadsheets, the t-value of 0.7046 is

significant with p- value of 0.001 at 0.05 level of significance.

Meanwhile, PowerPoint presentation with the t-value of 1.6996 is significant with p-value of 0.000 at 0.05 level of significance.

Lastly, general computing with the t-value of 0.4681 is significant with p-value of 0.003 at 0.05 level of significance.

Based on the data shown, the respondent’s computer-savviness has a significant effect on their internship performance with regards to LU:AA-FO-58 at 0.05 level of significance. Thus, rejecting the null hypothesis stating “The Computer-Savviness of Accounting Students has no significant effect on their Internship Performance”.

CONCLUSION

In light of the findings of this study entitled: The Computer-Savviness and Internship Performance of Accounting Students: A Basis for Pre-Deployment Competency Seminar, the following conclusions are drawn:

1. Student-interns demonstrate a high level of proficiency in utilizing computers for internship-related tasks, particularly in Word Processing, Use of Spreadsheets, Use of PowerPoint Presentation, and General Computing.
2. Based on LU:AA-FO-58 ratings in terms of knowledge, skills, and abilities, productivity, quality of work, judgment, communication, work habits, initiative, dependability, attendance and time keeping, and social adjustment to other people, majority of the student-interns performed exceptionally well during their internship, having only a small number of interns under the “Good”, “Fair,” “Passed,” and “Failed” categories.
3. The student interns’ computer-savviness in areas such as Word Processing, Spreadsheets, PowerPoint Presentation, and General Computing have a significant effect on their internship performance with regards to LU:AA-FO-58.
4. Based on the findings of this research, the computer-savviness of accounting students has a significant effect on their internship performance. Thus, rejecting the null hypothesis.

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