



Unraveling the Interplay Between Industry Needs and Perceived Employability Skills of the 4th Year BSA Interns Batch 2023 in Laguna University

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ABSTRACT

This study, Unraveling the Interplay Between Industry Needs and Perceived Employability Skills of the 4th Year BSA Interns Batch 2023 in Laguna University, examines the alignment between industry-required skills and the competencies demonstrated by Laguna University accounting interns. Conducted in Laguna, Philippines, the research involved surveys with 22 Host Training Establishment (HTE) representatives to identify prioritized industry skills and evaluations of 59 interns to assess their competencies.

The analysis covered three domains: cognitive (knowledge), psychomotor (skills), and affective (values), with statistical methods applied to identify significant alignments or gaps. Findings revealed a strong alignment in professional ethics and moral values, which were highly prioritized by the industry and effectively demonstrated by interns. However, gaps emerged in technical knowledge, critical thinking, and problem-solving skills, which were emphasized by industry representatives but less demonstrated by interns. Conversely, interns excelled in communication and collaboration, which, although valuable, were not top industry priorities.

The results highlighted areas of alignment, particularly in ethics, and gaps in technical skills and critical thinking. Recommendations included curriculum adjustments, enhanced focus on technical and critical thinking skills, sustained training in communication and collaboration, and increased industry involvement in curriculum development. Strengthening industry-academe partnerships and refining internship programs can bridge skill gaps, ensuring that student competencies align more effectively with industry demands.

Keywords: Industry Needs, Employability Skills, BSA Students, Cognitive Domain, Psychomotor Domain, Affective Domain

1. Introduction

In today's increasingly competitive job market, it is essential for graduates to possess employability skills that align with industry expectations. According to Zhang (2019), one of the significant challenges college graduates faces is a lack of understanding of their employers' needs, which can negatively impact their morale, job satisfaction, and overall performance. When graduates are unclear about what is expected of them, they may struggle to find fulfillment in their roles, leading to decreased motivation and potential job turnover. On the other hand, when graduates have a clear understanding of employer expectations, they can align their skills and efforts more effectively. This understanding not only fosters a sense of achievement but also creates a smoother transition from school to the workforce by clarifying roles and responsibilities, reducing anxiety, and helping employees excel in their duties. Meeting these expectations also builds trust between employees and employers, promotes collaboration, and opens doors to career growth opportunities. From an organizational perspective, when employers clearly communicate their needs and employees meet those expectations, it enhances productivity, innovation, and overall business performance while reducing recruitment and turnover costs. Fajaryati et al. (2020) further stressed the importance of employability skills—such as communication, teamwork, problem-solving, and technological expertise—highlighting that these skills are essential for the future workforce. They emphasize that internships play a crucial role in helping students acquire these skills by exposing them to real-world situations and industry standards. The hands-on experience gained through internships enables students to develop a deeper understanding of workplace dynamics and the practical application of their academic knowledge. Moreover, the perceptions of employers regarding these skills significantly influence hiring decisions and the future career paths of graduates. This makes it even more critical for students to grasp the skills that employers prioritize. Given the importance of aligning academic preparation with industry needs, this research focuses on understanding the employability skills of Bachelor of Science in Accountancy (BSA) interns from Laguna University and how these skills meet industry expectations. By investigating this interaction, the research aims to identify any gaps between what students are learning and what employers require. Such insights can inform educators and policymakers on areas where curricula may need to be updated or enhanced to better prepare students for the demands of the workforce. In the long run, addressing these gaps

ensures that graduates are not only academically proficient but also equipped with the practical skills needed to succeed in their careers and contribute effectively to the organizations they join.

2. Theoretical background

This research is guided by three key career decision-making theories to examine the perceived employability skills of 4th-year Bachelor of Science in Accountancy (BSA) interns from Laguna University and their alignment with industry needs. The *Trait and Factor Theory of Occupational Choice* (Parsons, 2019) suggests that successful career decisions are based on matching individual traits, such as skills and interests, with job requirements. For BSA interns, this theory emphasizes the importance of self-awareness and understanding how their abilities align with industry demands. By doing so, students can make informed decisions that enhance their employability and job satisfaction. The Personality Job Fit Theory (Lambaro et al., 2023) focuses on the alignment between an individual's personality traits and job characteristics. This theory suggests that career satisfaction and performance are maximized when there is a match between an individual's personality and the organizational culture. For BSA interns, this highlights the importance of understanding how their personality traits—such as conscientiousness or teamwork—align with the expectations of potential employers in the accounting field. By assessing personality-job fit, students can make better career decisions, leading to improved job satisfaction and performance. The Theory of Employability (Knight & Yorke, 2004) emphasizes the importance of mastering subject knowledge, developing transferable skills, and building confidence to succeed in the workplace. For BSA interns, this theory suggests that employability is determined not only by accounting knowledge but also by skills like communication, problem-solving, and adaptability. By evaluating how well Laguna University's internship program prepares students in these areas, the research can highlight gaps in curriculum and internship design, ensuring that students are better equipped to meet industry expectations. In summary, these theories offer valuable frameworks for understanding the alignment between individual traits, employability skills, and industry needs, providing insights to enhance career preparation for BSA interns.

3. Research Problems

It specifically tackled the interplay between the employability skills demonstrated by fourth-year Bachelor of Science in Accountancy (BSA) interns from Laguna University and the priorities of Host Training Establishments (HTEs). With the increasing demand for graduates to demonstrate both technical and soft skills in the accounting profession, the study seeks to address the gap between academic preparation and industry expectations. Specifically, it aimed to evaluate the prioritization of industry needs in terms of cognitive, psychomotor, and affective, assess the perceived employability skills of the interns, and determine if a significant relationship exists between these priorities and the interns' demonstrated skills.

4. Data and methods

This study utilized a quantitative descriptive research design to examine the interplay between the employability skills demonstrated by fourth-year Bachelor of Science in Accountancy (BSA) interns from Laguna University and the priorities of Host Training Establishments (HTEs). Data were gathered through structured surveys: one that ranked industry needs in terms of cognitive, psychomotor, and affective components on a 7-point scale, and another that assessed interns' employability skills using a 5-point Likert scale. Additionally, performance evaluation forms completed by HTE focal persons rated interns on criteria such as productivity, communication, and work habits. Descriptive statistics were used to summarize the data, and Pearson correlation and regression analysis were employed to explore relationships between the prioritized industry needs and the interns' skills.

5. Tables

Table 1. Summary of Mean Results of the Industry Needs Prioritization of Domains of Learning

Industry Needs	Weighted Rank	Verbal Interpretation	Mean
Information Technology Knowledge	5.67	7	Somewhat Prioritized
Accounting and Finance Knowledge	3.60	3	Less Priority
Critical thinking and Problem-solving	3.63	4	Somewhat Prioritized
Leadership and Collaboration skills	4.23	5	Somewhat Prioritized
Communication skills	4.23	6	Somewhat Prioritized
Professional Ethics			
Moral Values	3.30	1	Moderately Prioritized

The respondents' views on the cognitive domain indicated that knowledge in accounting and finance was ranked higher, with a mean value of 3.60, compared to information technology knowledge, which had a mean value of 5.67. This suggested that respondents somewhat prioritized accounting and finance knowledge, while information technology knowledge was less prioritized. The weighted mean for the cognitive domain was 4.63, which indicated a neutral priority for knowledge as an industry need. These findings aligned with the study of Amran et al. (2022), who emphasized the importance of financial accounting information for business functions, such as sales management and market analysis, while acknowledging its limited effectiveness in cost control and cash flow management. The current study reinforced the prioritization of accounting and finance knowledge (mean value of 3.60) over information technology knowledge (mean value of 5.67), further underscoring the essential role of quality financial accounting information in decision-making.

For the affective domain, professional ethics emerged as the highest-ranked industry need, with a mean value of 3.30, followed by moral values, with a mean value of 3.33. Both values were interpreted as moderately prioritized, with a weighted mean of 3.32. These findings aligned with Dorkenoo et al. (2022), who emphasized that organizations with a strong value system significantly impacted employee performance and corporate profitability. The study suggested that prioritizing professional and moral values fostered a culture of enhanced employee engagement and commitment, leading to improved performance outcomes. Additionally, research indicated that employers increasingly prioritized candidates with strong ethical standards and professionalism, as these qualities were critical for effective teamwork and organizational success. The overall weighted mean of 3.99 indicated that industry needs across the cognitive, psychomotor, and affective domains were somewhat prioritized. This finding was supported by Mahmud and Wong (2022), who stressed the importance of 21st-century skills—such as communication, critical thinking, interpersonal abilities, and job-specific competencies—for enhancing employability. Their study highlighted that jobspecific skills not only encompassed technical knowledge but also professionalism and moral values, which were vital for workplace performance. The results of the current study reinforced the notion that aligning educational outcomes with workforce demands was crucial to addressing industry needs effectively.

Table 2: Summary of Mean Results of the Level of Employability Skills of BSA Interns Batch 2024 Under Cognitive, Psychomotor and Affective Domain

Employability Skills	Weighted Mean	Rank	Verbal Interpretation
Information Technology Knowledge	3.86	6	Extensively Trained
Accounting and Finance Knowledge	3.78	7	Extensively Trained
Critical Thinking and Problem-Solving	4.07	5	Extensively Trained
Leadership and Collaboration Skills	4.22	4	Extensively Trained
Communication Skills	4.39	3	Extensively Trained
Professional Skills	4.58	2	Very Extensively Trained
Moral Values	4.80	1	Very Extensively Trained

The findings highlight that the interns are extensively trained in both technical and soft skills, with particular emphasis on information technology and professional ethics, aligning with existing research in the field. In the cognitive domain, the interns showed strong proficiency in IT, particularly in accounting software such as MYOB, Xero, Pastel, and QuickBooks, with a mean value of 4.30, indicating extensive training. Their knowledge of accounting principles, laws, and standards (e.g., GAAP and auditing standards) was also highly rated, with a mean value of 4.00. The overall weighted mean for cognitive skills was 3.82, demonstrating that the interns were well-prepared in both IT knowledge (mean = 3.86) and accounting/finance knowledge (mean = 3.78). These findings align with the study by Ismail et al. (2020), Ebaid (2021), and Ghani et al. (2018), which emphasize the need for a balanced skill set, including technical proficiency and soft skills. In the psychomotor domain, the interns were perceived as extensively trained in critical thinking, problem-solving, leadership collaboration, and communication. The highest-rated skill was leadership and collaboration, with a mean value of 4.44, followed by communication skills (mean = 4.47). The overall weighted mean for psychomotor skills was 4.23, reflecting high proficiency. These skills are crucial in the workplace, as they involve not only technical tasks but also the cognitive processes required for effective problem-solving, communication, and team management. Employers increasingly value these abilities as they ensure adaptability, effective collaboration, and problem-solving in dynamic work environments.

Regarding the affective domain, the study found that the interns were very extensively trained in professional ethics and moral values, with an overall weighted mean of 4.69. They demonstrated strong ethical behavior, particularly in performing duties in accordance with laws and standards (mean = 4.69), and showed a high level of respect for others' beliefs and practices (mean = 4.90), reflecting strong moral values. This aligns with findings from Almeida and Teixeira (2020) and the Global Accounting Ethics Study (2022), which emphasize the importance of ethical responsibility and communication in professional behavior. Similarly, the high ratings in moral values align with the work of Williams et al. (2021), which underscores the role of values such as honesty, accountability, and fairness in professional success.

Overall, the study suggests that the 4th-year BSA interns from Laguna University are well-prepared for the workforce, demonstrating strong cognitive, psychomotor, and affective skills. Their training in accounting software, problem-solving, leadership, communication, and ethical behavior meets the evolving demands of the accounting profession and aligns with global trends. The results underscore the importance of internships and value-based education in bridging the gap between academic learning and workplace expectations, as emphasized by Smith and Worsfold (2019) and Gupta and Misra (2020). These findings affirm that the interns' training successfully meets employer expectations and enhances their employability.

Table 3. significant interplay between the industry needs and employability skills of BSA intern Batch 2023 of Laguna University

Industry Needs	Employability Skills		
	Cognitive	Psychomotor	Affective
Cognitive	Significant	Not Significant	Not Significant
Psychomotor	Not Significant	Not Significant	Not Significant
Affective	Significant	Not Significant	Not Significant

Significant at $\alpha=0.05$

The computed p-values showed no significant relationships between industry needs in terms of

psychomotor and employability skills across the cognitive ($p = 0.986$), psychomotor ($p = 0.101$), and affective domains ($p = 0.786$). Similarly, no significant relationships were observed between industry needs in the affective domain and employability skills in the psychomotor ($p = 0.102$) and affective domains ($p = 0.633$). These values exceeded the significance level ($\alpha = 0.05$), indicating no meaningful associations.

However, two significant relationships were identified. An inverse relationship between industry needs in the cognitive domain and cognitive-related employability skills ($p = 0.032$) suggested a negative correlation.

Conversely, a direct relationship between industry needs in the affective domain and cognitive-related employability skills ($p = 0.014$) indicated a positive correlation.

These findings highlighted areas of alignment and misalignment between industry needs and employability skills. Prior studies support these observations. For instance, Batas et al. (2024) emphasized how internship programs serve as a bridge between academic preparation and industry requirements, focusing on real-world skills. Similarly, Ahmad and Kamarudin (2023) explored how specific firm characteristics influence the development of soft skills among interns, providing insights into industry-specific training. Additionally, Purnamasari et al. (2019) demonstrated that well-structured internship programs tailored to industry demands significantly enhance the development of cognitive, psychomotor, and affective skills among students, ensuring readiness for professional challenges.

6. Conclusions

In the light of the findings from the study entitled *Unraveling the Interplay Between Industry Needs and Perceived Employability Skills of the 4th-Year BSA Interns Batch 2023 in Laguna University*, the following conclusions can be drawn:

1. The overall prioritization of industry needs across cognitive, psychomotor, and affective domains showed a moderate level of attention, with a weighted mean of 3.99. Among these, information technology knowledge was the least prioritized industry need (mean = 5.67), while professional ethics and moral values were moderately prioritized (means = 3.30 and 3.33, respectively).
2. Interns demonstrated notable proficiency in various employability skills. In the cognitive domain, the overall weighted mean was 3.82, reflecting extensive training in information technology and accounting knowledge. In the psychomotor domain, the weighted mean of 4.23 suggested strong development of critical thinking, problem-solving, leadership, collaboration, and communication skills. In the affective domain, a weighted mean of 4.69 indicated that interns were particularly well-prepared in professional ethics and moral values.
3. The study found a significant inverse relationship between industry needs in the cognitive domain and cognitive-related employability skills ($p = 0.032$). Additionally, a significant direct relationship was observed between industry needs in the affective domain and cognitive-related employability skills ($p = 0.014$). However, no significant relationships were found between industry needs and psychomotor or affective domain skills.
4. The results revealed a strong alignment between the cognitive skills required by the industry and the cognitive employability skills demonstrated by interns. However, gaps were identified in the psychomotor and affective domains, highlighting areas where academic preparation might not fully meet industry expectations.

5. This research underscores the need for academic curricula to better integrate the development of soft skills, particularly in leadership, collaboration, and communication. Internships play a critical role in bridging the gap between academic learning and industry expectations, ensuring that students are equipped with the necessary skills to succeed in the workplace.

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