



## **Accounting Competence and Level of Readiness among Basis Students to Industry Certifications**

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### **ABSTRACT**

This study, titled "Accounting Competence and Level of Readiness among BSAIS Students to Industry Certifications," examined the preparedness of Bachelor of Science in Accounting Information System (BSAIS) students from Laguna University for national and international certifications. The research addressed the alignment of academic training with industry requirements for certifications, including Certified Tax Technician (CTT), Certified Public Bookkeeper (CPB) and Certified Information Systems Auditor (CISA). It aimed to evaluate the students' accounting competence and readiness for certification exams to inform educational policies and professional development initiatives. The study utilized a descriptive quantitative design and surveyed 50 fourth-year BSAIS students using a structured questionnaire distributed via Google Forms. The survey assessed competencies in areas such as basic accounting principles, financial statement analysis, tax law proficiency, and accounting software usage, alongside readiness for certification in foundational accounting practices, ethical tax compliance, and information systems management. The findings revealed that students exhibited a "Highly Literate" level of competence in core accounting skills, particularly financial statement analysis and tax law knowledge. However, their proficiency in technical areas, such as accounting software and IT governance, was slightly lower. Students were generally categorized as "Prepared" for certification exams, with strengths in foundational accounting principles and tax regulations but moderate readiness in IT-related competencies. The study concluded that while BSAIS students possessed strong foundational accounting skills and were generally ready for certifications, there was a need for targeted improvements in technology-related competencies and specialized certifications. The findings underscored the importance of curriculum enhancement, faculty training, and practical learning opportunities to better prepare students for the evolving demands of the accounting profession. Aligning academic programs with industry standards was deemed essential to ensure graduates were equipped to meet the challenges of the professional accounting field.

### **1. Introduction**

The field of accounting is now deeply connected to technology through Accounting Information System (AIS). This connection plays a key role in effective financial management and decision-making for modern businesses. As companies increasingly rely on advanced computer systems to manage financial data, there is a growing demand for professionals with specialized skills in AIS (Romney & Steinbart, 2022).

The Bachelor of Science in Accounting Information System (BSAIS) program is designed to provide students with the essential knowledge and skills needed to succeed in this rapidly changing field. Academic curricula focus on teaching both accounting principles and information technology concepts. However, it is also important to align these skills with industry standards and certification requirements to ensure graduates are ready for the workforce (Wiley, 2021). BSAIS graduates are qualified for a variety of careers in accounting and information technology. These include roles such as financial analyst, auditor, tax consultant, forensic accountant, systems analyst, ERP consultant, and internal auditor. The combination of accounting expertise and technological skills makes them highly valuable to organizations across industries like finance, consulting, manufacturing, and technology (U.S. Bureau of Labor Statistics, 2022).

Industry certifications are highly regarded as proof of expertise in AIS. Certifications like Certified Public Bookkeeper (CPB), Certified Tax Technician (CTT), Certified Information Technology Professional (CITP), and Certified Information Systems Auditor (CISA) show that professionals meet industry standards and best practices. Employers often prefer candidates with these certifications because they demonstrate credibility and specialized knowledge (AICPA, 2021).

These certifications also help graduates stand out in a competitive job market. Despite the importance of industry certifications, there is limited understanding of how prepared BSAIS graduates are to earn these credentials. It is necessary to evaluate how well the skills taught in the BSAIS program match the requirements of certifications like CPB, CTT, CITP, and CISA. This includes assessing whether the curriculum covers the skills needed for certification, providing students with practical experience, and offering guidance on available certifications and their requirements. Additionally, evaluating faculty expertise and available support resources can help identify areas for improvement (Salem & Osman, 2020).

Understanding the readiness of BSAIS graduates for industry certifications can reveal important gaps. For example, students may lack opportunities to apply theoretical knowledge in practical situations, which is essential for certification exams. They may also need more information about prerequisites, study materials, and other resources for preparing for certifications. By addressing these gaps, academic institutions can better prepare graduates to meet the demands of the AIS profession and achieve their professional goals (Rezaee et al., 2021).

This study investigates the readiness of BSAIS graduates for industry certifications. It examines whether their academic training equips them with the skills needed to succeed in certifications like CPB, CTT, CITP, and CISA. The goal is to identify strengths and weaknesses in the program, enabling curriculum developers to improve the training provided and support students in obtaining professional credentials in Accounting Information Systems.

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## 2. Theoretical Background

According to Association of Chartered Certified Accountants (ACCA) (2023), The demand for qualified accounting professionals remains high in the modern business environment, driven by globalization and the rapid evolution of technology. This creates a need for accountants who possess a balanced combination of theoretical knowledge and practical skills. This theoretical framework aims to explore the correlation between accounting competence dimensions and the readiness to obtain industry certifications, specifically focusing on the Certified Tax Technician (CTT) certification alongside others like the Certified Public Bookkeeper (CPB), Certified Information Systems Auditor (CISA) and Certified Information Technology Professional (CITP). Understanding how the components of accounting competence interact with factors influencing an individual's willingness to pursue certification is crucial for connecting education, certification, and industry demands.

This study examines the influence of learning readiness, learning experiences, learning conduct, and the quality of education on students' comprehension of International Financial Reporting Standards (IFRS). Building on the findings of Septriana Ira and Fuad (2020), which revealed that learning readiness significantly affects IFRS understanding among accounting students at Dian Nuswantoro University Semarang, this framework acknowledges the need to investigate how these factors relate to the understanding of tax laws and the implications for aspiring Certified Tax Technicians. The study utilized primary data from a sample of 65 students, indicating the importance of targeted learning strategies for enhancing comprehension of complex accounting principles.

Furthermore, this framework integrates insights from Alfordy, Faisal D., and Othman, Rohana (2021), which identified critical components in effective teaching and learning pedagogies. Their research assessed the impact of Classroom Assessment Techniques (CAT) on students' performance in Accounting Principles courses and highlighted the need for active learning approaches to address the underachievement observed among students. This emphasis on active learning techniques aligns with our study's goal to improve the readiness of students for certification exams by enhancing their understanding of essential accounting principles.

Accounting competency encompasses a wide range of abilities, skills, and knowledge essential for effective performance in accounting tasks, including proficiency in taxation, managerial accounting, financial reporting, auditing, and regulatory compliance. The framework will examine the diverse character of accounting competence, considering both technical and non-technical skills—such as critical thinking, problem-solving, communication, and ethical judgment—necessary for success in the accounting profession. These competencies are particularly relevant for the Accounting Industry Certification, where understanding tax laws and ethical considerations are paramount.

Industry certifications, such as the CPB, CTT, CISA and CITP, serve as indicators of a professional's competence and dedication to ongoing professional development. This section of the framework will discuss the importance of these credentials in enhancing accounting professionals' credibility, marketability, and career prospects, while also addressing the prerequisites, benefits, and challenges associated with obtaining and maintaining such certifications.

The readiness to pursue accounting industry credentials is influenced by various factors, including prior education, work experience, motivation, perceived value of the certification, financial considerations, and access to test-preparation resources. Additionally, organizational support, such as corporate sponsorship or incentives, can significantly impact an individual's readiness to engage in certification initiatives. This framework will explore these factors in the context of accounting competence, revealing how they interact and affect professionals' capacity and willingness to pursue certification.

In summary, this theoretical framework offers a structured approach to investigating the relationship between accounting proficiency and preparedness for industry certification. By understanding the components of accounting competence, the value of industry certifications, and the factors influencing an individual's readiness to pursue certifications, stakeholders in the accounting profession can develop strategies to bridge the gap between education, certification, and industry demands. The goal of this framework is to contribute to the ongoing discourse on enhancing the success and professionalism of accountants in a rapidly evolving and competitive modern economy.

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## 3. Research Objectives

The study used a survey questionnaire which was through Google Forms to collect data for the study. The drafts of the survey questionnaires were created based on the study's statement of problems. The survey questionnaire is divided into two parts the checklist and Likert scale type questionnaires.

The first part determined the respondents' Gender, General Weighted Average in Accounting, Accounting Information System and in Tax.

The second and third part is a survey questionnaire with forty (40) questions with eight (8) statements per variable that will determine the respondent's Accounting Competence and Level of Readiness in Industry Certifications.

Furthermore, the conceptualization of the instrument considered the conditions for designing a good research questionnaire. In this manner, the instrument is used to obtain valid and credible responses from the study's chosen respondents.

#### 4. Data and Methods

The study aimed to evaluate the accounting competence the accounting competence and level of readiness to industry certifications among the 4th year BSAIS students at Laguna university aiming to produce a basis for an advanced readiness to industry certifications. This study will be conducted during the academic year 2024-2025 at Laguna University and will consider the following technical procedure.

A thorough reading of related literature to gather related data to the topic, such as news articles, books, journal articles, and more. Pursuing this topic, questions, and objectives have been identified.

The researchers waited for approval from the research adviser and submitted communication letters, such as a non-disclosure agreement, informed consent, and a letter to conduct a study. After the approval, the researcher asked permission from the fourth-year BSAIS students at Laguna University to collect data by distributing survey questionnaires to the respondents of the study through Google Forms. With this, the researchers were able to obtain the necessary information. After gathering the data, the researchers then tallied the raw data collected from the survey questionnaires. Finally, the results served as the basis for the statistical treatment of this study.

#### 5. Results

##### Level of competence of the BSAIS Students in terms of Accounting Skills

**Table 1 - Understanding the Basic Accounting Principles**

Statement	Mean	Standard Deviation	Analysis
Ability to prepare and record accurate journal entries for various types of transactions.	3.90	0.84	Competent
Understanding of the double-entry accounting system and the relationship between debits and credits.	4.06	0.71	Competent
Competence in adjusting journal entries, such as accruals and deferrals, when necessary.	3.88	0.80	Competent
Ability to classify transactions accurately into appropriate categories (assets, liabilities, revenues, expenses).	4.14	0.70	Competent
Knowledge of how to identify and correct errors in financial records and journal entries	3.98	0.77	Competent

*Legend: 5.00 – 4.21 Highly Competent, 4.20 – 3.41 Competent, 3.40 – 2.61 Neutral, 2.60 – 1.81 Needs Improvement, 1.80 – 1.00 Not Competent*

This table 1 presents the level of competence of the BSAIS students in terms of understanding the basic accounting principles. The respondents claimed that their understanding the basic accounting principles were "Competent" as to preparation and recording of journal entries ( $M=3.90$ ,  $SD=0.84$ ), double-entry accounting system and the relationship between debits and credits ( $M=4.06$ ,  $SD=0.71$ ), competence in adjusting journal entries ( $M=3.88$ ,  $SD=0.80$ ), classify transactions into appropriate categories ( $M=4.14$ ,  $SD=0.70$ ), and identifying and correct errors in financial records and journal entries ( $M=3.98$ ,  $SD=0.77$ ). This means that the 4th year BSAIS students demonstrate a prominent level of competence in understanding basic accounting principles, as indicated by an overall mean score of 3.99 ( $SD=0.76$ ). This suggests that, on average, students feel "Competent" across key accounting skills, including journal entry preparation, mastery of the double-entry system, classification of transactions, and error identification. These competencies reflect a solid foundational understanding that should support further accounting education and professional readiness in related fields.

These findings are supported by Septriana, Ira, & Fuad (2020), who emphasize that readiness for learning significantly enhances students' comprehension of foundational accounting standards like IFRS, underscoring the importance of mastering journal entries and the double-entry system. Alfordy, Faisal D., & Othman, Rohana (2021), who found that active learning methods, such as Classroom Assessment Techniques, significantly improve respondents understanding of accounting principles. A study by Espina (2022) highlighted that integrating ethical practices into accounting education strengthens respondents' foundational knowledge and prepares them for professional roles.

**Table 2 – Financial Statement Analysis**

Statement	Mean	Standard Deviation	Analysis
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I believe financial statement analysis is crucial for making informed investment decisions.	4.30	0.84	Highly Competent
I think understanding financial ratios provides valuable insights into a company's financial health.	4.20	0.88	Competent
I feel confident in my ability to interpret financial statements accurately.	3.84	0.91	Competent
I find trend analysis and benchmarking helpful in evaluating a company's performance over time.	4.00	0.88	Competent
I believe advanced techniques like discounted cash flow analysis enhance the depth of financial analysis.	3.9	0.90	Competent

Legend: 5.00 – 4.21 Highly Competent, 4.20 – 3.41 Competent, 3.40 – 2.61 Neutral, 2.60 – 1.81 Needs Improvement, 1.80 – 1.00 Not Competent

Table 2 shows the level of competence of the BSAIS students in terms of financial statement analysis. The respondents perception of the financial statement analysis was Competent as to understanding financial ratios into company's financial health ( $M=4.20$ ,  $SD=0.88$ ), interpreting financial statements accurately health ( $M=3.84$ ,  $SD=0.91$ ), finding trend analysis and benchmarking helpful in evaluating a company's performance ( $M=4.00$ ,  $SD=0.88$ ), believing advanced techniques which analysis enhance the depth of financial analysis ( $M=3.96$ ,  $SD=0.90$ ), and believing financial statement analysis is crucial for making informed investment decisions ( $M=4.30$ ,  $SD=0.84$ ) which interpreted as Highly Competent. This implies that 4th year BSAIS students exhibit a prominent level of competence in financial statement analysis, with an overall mean score of 4.06 ( $SD=0.88$ ), categorizing them as "Competent" in this domain. The respondents showed strong confidence in understanding and applying financial ratios, interpreting financial statements, performing trend analysis, and employing advanced analytical techniques. Notably, the perception that financial statement analysis is essential for informed investment decisions received the highest rating ( $M=4.30$ ,  $SD=0.84$ ), indicating a particularly strong grasp in this area. This competence highlights their readiness for practical applications in financial analysis and decision-making contexts.

This can be justified by Honesty & Pebriyani (2019), who demonstrated that accounting education positively influences respondents' ability to analyze financial statements and make ethical decisions, a skill critical for financial statement analysis. Adhariani & Aryanti (2020), who identified financial analysis as one of the most sought-after skills by employers, emphasizing its relevance in professional practice. Furthermore, Espina (2022) recommended merging theory and practice in accounting education to ensure respondents equipped for real-world applications of financial statement analysis, aligning with the study findings.

**Table 3 – Knowledge on Tax Laws**

Statement	Mean	Standard Deviation	Analysis
I believe staying updated with tax laws is essential for effective financial planning.	4.30	0.81	Highly Competent
I agree that understanding tax deductions and credits can significantly reduce tax liabilities.	4.34	0.72	Highly Competent
I feel confident in distinguishing between tax evasion and legal tax avoidance strategies.	4.06	0.88	Highly Competent
I believe knowing the implications of different tax brackets is important for optimizing tax strategies.	4.22	0.71	Highly Competent
I agree that awareness of recent changes in tax laws is crucial for compliance and financial decision-making.	4.28	0.73	Highly Competent

Legend: 5.00 – 4.21 Highly Competent, 4.20 – 3.41 Competent, 3.40 – 2.61 Neutral, 2.60 – 1.81 Needs Improvement, 1.80 – 1.00 Not Competent

Table 3 gleans the level of competence of the BSAIS students as to knowledge on tax laws. The respondents claimed that their level of knowledge on tax laws was "Highly Competent" in terms of staying updated with tax laws is essential for effective financial planning ( $M=4.30$ ,  $SD=0.81$ ), understanding tax deductions and credits ( $M=4.34$ ,  $SD=0.72$ ), knowing the implications of different tax brackets ( $M=4.22$ ,  $SD=0.71$ ), aware on recent changes in tax laws ( $M=4.28$ ,  $SD=0.73$ ), and feeling confident in distinguishing between tax evasion and legal tax avoidance strategies ( $M=4.06$ ,  $SD=0.68$ ) verbally interpreted as Competent. The data revealed that 4th year BSAIS students are "Highly Competent" in terms level of knowledge in tax laws, with an overall mean score of 4.24 ( $SD=0.73$ ). Respondents indicated particularly high competence in areas such as understanding tax deductions and credits ( $M=4.34$ ,  $SD=0.72$ ) and staying updated on tax laws for effective financial planning ( $M=4.30$ ,  $SD=0.81$ ). Additionally, they feel capable of navigating recent changes in tax laws and differentiating between legal tax avoidance and tax evasion. This strong foundational knowledge in tax laws suggests that these respondents are well-prepared for roles requiring an understanding of tax implications in financial planning and compliance.

In the study of Alimbudiono & Susanto (2021), who highlighted the significance of tax education in developing respondents' competencies, while also noting challenges such as memorizing complex regulations. This can be justified by Espina (2022), who advocated for fostering a tax culture through

educational strategies to enhance students' knowledge and compliance. Moreover, PACTT, Inc. (n.d.) explained that the CTT certification equips respondents with comprehensive knowledge of tax systems, emphasizing the importance of aligning academic training with certification requirements.

**Table 4– Proficiency in Accounting Software**

Statement	Mean	Standard Deviation	Analysis
I am confident in using accounting software to perform basic bookkeeping tasks.	3.96	0.83	Competent
I find it easy to navigate through different modules and features of accounting software.	3.80	0.99	Competent
I can generate accurate financial reports using accounting software without difficulty.	3.68	0.98	Competent
Learning new functionalities or updates in accounting software is manageable for me.	4.02	0.91	Competent
I believe my proficiency in using accounting software contributes significantly to the efficiency of financial management in my organization.	3.96	0.78	Competent

*Legend: 5.00 – 4.21 Highly Competent, 4.20 – 3.41 Competent, 3.40 – 2.61 Neutral, 2.60 – 1.81 Needs Improvement, 1.80 – 1.00 Not Competent*

This table 4 illustrates the level of competence of the BSAIS students as to proficiency in accounting software. The respondents claimed that their level of proficiency in accounting software was Competent in terms of using accounting software to perform basic bookkeeping tasks ( $M=3.96$ ,  $SD=0.83$ ), navigating through different modules and features of accounting software ( $M=3.80$ ,  $SD=0.99$ ), generating accurate financial reports using accounting software without difficulty ( $M=3.68$ ,  $SD=0.98$ ), learning new functionalities or updates in accounting software ( $M=4.02$ ,  $SD=0.91$ ), lastly, proficient in using accounting software contributes significantly to the efficiency of financial management ( $M=3.96$ ,  $SD=0.78$ ). This signifies that 4th year BSAIS students are "Competent" in their proficiency with accounting software, with an overall mean score of 3.88 ( $SD=0.90$ ). Students rated themselves as competent in essential tasks such as performing basic bookkeeping ( $M=3.96$ ,  $SD=0.83$ ) and navigating accounting software features ( $M=3.80$ ,  $SD=0.99$ ). They also show confidence in learning new functionalities or software updates ( $M=4.02$ ,  $SD=0.91$ ), demonstrating adaptability in a technology-driven environment. These results suggest that respondents are well-prepared to leverage accounting software for efficient financial management, supporting their practical readiness in modern accounting settings.

A study by Hamad et al. (2021), who highlighted how technological advancements, including accounting software, play a critical role in improving operational efficiency for businesses. As stated by Maruschak (2021), who emphasize the importance of selecting and mastering accounting software based on functionality and organizational needs. Additionally, Espina (2022) recommended incorporating practical training on accounting software into curricula to prepare respondents for professional roles requiring technological proficiency.

#### Level of readiness of BSAIS Students to National and International Certifications

**Table 5 - Certified Public Bookkeeper (CPB)**

Statement	Mean	Standard Deviation	Analysis
Analyzing Business Transactions Using T Accounts	4.06	0.71	Ready
The General Journal and the General Ledger	4.12	0.69	Ready
Adjustments and the Worksheet	3.94	0.71	Ready
Closing Entries and the Post Closing Trial Balance.	4.00	0.70	Ready
Accounting for Sales, Purchases, Accounts Receivable, Accounts Payable, Cash Receipts, and Cash Payments	3.98	0.74	Ready

*Legend: 5.00 – 4.21 Highly Ready, 4.20 – 3.41 Ready, 3.40 – 2.61 Moderately Ready, 2.60 – 1.81 Minimally Ready, 1.80 – 1.00 Not Ready*

The analysis of the data presented in Table 5 reveals that the respondents' readiness to Certified Public Bookkeeper (CPB) is generally strong, as shown by the overall mean score of 4.02. This suggests that, on average, BSAIS students are "Ready" to perform fundamental accounting tasks. The highest mean score was observed in "The General Journal and the General Ledger" (4.12), indicating that respondents feel most confident in these areas, possibly due to thorough training or exposure. Conversely, "Adjustments and the Worksheet" received the lowest mean score at 3.94, though it still falls within the "Prepared" category, signaling that there may be room for further reinforcement in this specific area. The standard deviation values, ranging from 0.69 to 0.74, with an overall standard deviation of 0.71, indicate a moderate level of consistency in the responses. This suggests that while most respondents have a comparable level of understanding and readiness, there are slight variations in individual preparedness. The relatively low standard deviation implies that the data is not excessively dispersed, showing that most respondents are adequately prepared, but there may be minor differences in their confidence or skill level when applying certain accounting practices.

A study by Chen, Yang, & Huang (2021), who discussed how the Certified Public Bookkeepers Act enhances professionals' readiness to perform bookkeeping tasks, ensuring compliance and accuracy. These findings are supported by the Journal of Management Accounting Research (2021), which traced the evolution of bookkeeping practices, emphasizing their foundational role in accounting. Furthermore, Espina (2022) stressed the importance of aligning bookkeeping skills with professional standards to prepare respondents for certifications like CPB.

**Table 6 - Certified Tax Technician (CTT)**

Statement	Mean	Standard Deviation	Analysis
Income Taxation	4.22	0.74	Highly Ready
Estate and Donor's Taxation	4.00	0.73	Ready
Value-Added Taxation and Other Percentage Taxes	3.94	0.82	Ready
Real Property Taxation	3.96	0.90	Ready
Recent tax statutes, jurisprudences and pertinent issuances such as Revenue Regulations (RR), Revenue Memorandum Circulars (RMC) and Revenue Memorandum Orders (RMO)	3.88	1.08	Ready

*Legend: 5.00 – 4.21 Highly Ready, 4.20 – 3.41 Ready, 3.40 – 2.61 Moderately Ready, 2.60 – 1.81 Minimally Ready, 1.80 – 1.00 Not Ready*

The data from Table 6 indicates that BSAIS students is prepared in Certified Tax Technician (CTT), as reflected in the overall mean score of 4.00. This score suggests that, on average, respondents are "Prepared" to apply their knowledge of taxation and related ethical considerations. The highest mean score was achieved in "Income Taxation" with a mean of 4.22, which indicates that respondents are most confident in this area, possibly due to the prominence of income tax education within their curriculum. This is followed by "Estate and Donor's Taxation," which also received a strong mean of 4.00, showing readiness in this aspect as well. On the other hand, the lowest mean score was for "Recent tax statutes, jurisprudences and pertinent issuances such as Revenue Regulations (RR), Revenue Memorandum Circulars (RMC), and Revenue Memorandum Orders (RMO)," with a mean of 3.88. While this score still indicates a "Prepared" level, it reflects a slight area where respondents may need additional instruction or practical experience to feel fully confident. The standard deviation of 0.85 indicates a moderate spread in responses, signifying that while most respondents are ready to demonstrate knowledge of tax laws and ethical practices, there are variations in the degree of preparedness. The higher standard deviation compared to previous tables suggests that some respondents may be less confident in this area, highlighting a potential focus for future training or coursework.

These findings are supported by PACTT, Inc. (n.d.), which highlighted that the CTT certification curriculum is designed to equip students with comprehensive tax knowledge, including compliance and planning strategies. Additionally, Espina (2022) suggested redesigning curricula to enhance students' readiness for certifications like CTT by fostering a deeper understanding of tax systems and regulations.

**Table 7 - Certified Information Systems Auditor (CISA)**

Statement	Mean	Standard Deviation	Analysis
Information System Auditing Process	3.78	0.84	Ready
Governance and Management of information technology	3.70	0.86	Ready
Information Systems, Acquisition, Development and Implementation	3.70	0.86	Ready
Information Systems Operations and Business Resilience	3.78	0.82	Ready
Protection of Information Assets	3.80	0.88	Ready

*Legend: 5.00 – 4.21 Highly Ready, 4.20 – 3.41 Ready, 3.40 – 2.61 Moderately Ready, 2.60 – 1.81 Minimally Ready, 1.80 – 1.00 Not Ready*

The analysis of Table 7 suggests that BSAIS students demonstrate a preparedness to Certified Information Systems Auditor (CISA), with an overall mean score of 3.75. This places them within the "Prepared" range, indicating that they are capable of handling key aspects of financial statement analysis and interpretation. The highest mean score of 3.80 was observed for "Protection of Information Assets," showing that respondents are most confident in this area. This may reflect a stronger emphasis on cybersecurity and data protection within their training or coursework. However, the statement "Governance and Management of Information Technology" received the lowest mean score at 3.70, which places it in the "Moderately Prepared" category. This suggests that there may be gaps in respondents understanding or confidence regarding the management of IT governance. The overall standard deviation of 0.85 indicates a moderate spread in responses, meaning that while most respondents feel prepared, there are slight variations in their level of readiness. The relatively high standard deviation compared to other tables suggests that some respondents might require further reinforcement in areas related to governance and IT management, pointing to an opportunity for targeted curriculum enhancement in these topics.

A study by Teravainen (2021), who highlighted that CISA certification emphasizes critical domains such as IT governance, information asset protection, and auditing processes, aligning with the study findings. As stated by Basu Mallick (2022), who noted the growing demand for CISA-certified

professionals due to their expertise in cybersecurity and risk management. Furthermore, Espina (2022) recommended integrating IT governance and cybersecurity training into accounting education to prepare respondents for certifications like CISA.

**Table 8 - Certified Information Technology Professional (CITP)**

Statement	Mean	Standard Deviation	Analysis
System Development, Acquisition, Implementation and Project Management	3.66	0.77	Ready
Information Systems Management	3.76	0.80	Ready
Systems Security, Reliability, Audit and Control	3.68	0.87	Ready
IT Governance and Regulation	3.82	0.75	Ready
Technology Strategic Planning	3.76	0.72	Ready

*Legend: 5.00 – 4.21 Highly Ready, 4.20 – 3.41 Ready, 3.40 – 2.61 Moderately Ready, 2.60 – 1.81 Minimally Ready, 1.80 – 1.00 Not Ready*

The data presented in Table 8 suggests that BSAIS respondents are generally "Prepared" in terms of Certified Information Technology Professional (CITP), as shown by the overall mean score of 3.74. This indicates a reasonable level of readiness to utilize various technologies and strategies for effective data management in accounting. The highest mean score was observed for "IT Governance and Regulation" at 3.82, reflecting respondents' confidence in understanding regulatory aspects of technology, which may be well integrated into their coursework or training. The lowest mean score of 3.66 was for "System Development, Acquisition, Implementation and Project Management," which is categorized as "Moderately Prepared." This suggests that while respondents possessed foundational knowledge in this area, they may not feel as confident or experienced when it comes to practical project management or the detailed aspects of system development. The overall standard deviation of 0.78 indicates that there is some variability in the responses, though it remains moderate. This suggests that most students are adequately prepared, but there are slight differences in their comfort level with specific topics, particularly in system development and project management.

These findings are supported by Sherri Bulmer (2024), who emphasize that the CITP credential bridges IT and monetary management, equipping students with the technical skills required in modern accounting. This can be justified by Global Association for Quality Management (2024), which stressed the role of CITP certification in ensuring IT integration for financial reporting and decision-making. Additionally, Espina (2022) advocated for enhancing IT-related training in accounting curricula to align with certifications like CITP and ensure technological competence.

**Table 9 - Relationship between the Level of Accounting Competence and the Level of Readiness to Industry Certifications**

Accounting Competence	Certification Readiness	R-value	Remarks	p-value	Analysis
Understanding Basic Accounting Principles	CPB	0.681	Strong Relationship	<.00001	Significant
	CTT	0.685	Strong Relationship	<.00001	Significant
	CISA	0.617	Strong Relationship	<.00001	Significant
	CITP	0.642	Strong Relationship	<.00001	Significant
Financial Statement Analysis	CPB	0.704	Strong Relationship	<.00001	Significant
	CITP	0.642	Strong Relationship	<.00001	Significant
	CISA	0.777	Strong Relationship	<.00001	Significant
	CITP	0.770	Strong Relationship	<.00001	Significant
Knowledge of Tax Laws	CPB	0.740	Strong Relationship	<.00001	Significant
	CTT	0.498	Moderate Relationship	0.0003	Significant
	CISA	0.777	Strong Relationship	<.00001	Significant
	CITP	0.770	Strong Relationship	<.00001	Significant
Proficiency in Accounting Software	CPB	0.689	Strong Relationship	<.00001	Significant
	CTT	0.633	Strong Relationship	<.00001	Significant
	CISA	0.740	Strong Relationship	<.00001	Significant
	CITP	0.738	Strong Relationship	<.00001	Significant

*Legend: 0.00 - 0.19 Very weak relationship, 0.20 - 0.39 Weak relationship, 0.40 - 0.59 Moderate relationship, 0.60 - 0.79 Strong relationship, 0.80 – 1.00 Very strong relationship*

The table reveals a strong positive relationship between the level of accounting competence and the readiness of BSAIS respondents to obtain various industry certifications. The R-values consistently exceed 0.6, indicating that respondents who possess higher levels of accounting competence are more likely to be prepared for these certifications. For instance, understanding basic accounting principles shows strong correlations ranging from 0.617 to 0.685 with all certifications, particularly CISA and CITP, which highlights how foundational accounting knowledge plays a significant role in certification readiness. Similarly, financial statement analysis demonstrates even stronger relationships, with R-values of 0.777 for CISA and 0.770 for CITP, emphasizing the critical role that advanced financial analysis skills play in preparing respondents for these specialized certifications. The knowledge of tax laws also exhibits strong correlations with CISA and CITP ( $r = 0.777$  and  $0.770$ , respectively) but presents a moderate relationship with the CTT certification ( $r = 0.498$ ). This suggests that while tax knowledge is essential for CISA and CITP, it may not hold the same level of importance for the CTT certification, which could require different or additional competencies. Proficiency in accounting software maintains strong correlations across all certifications, with R-values ranging from 0.633 to 0.740, further emphasizing the significance of technical skills in certification readiness. The consistent high R-values across financial competencies highlight how foundational knowledge, advanced skills, and technical proficiency contribute to certification readiness.

In conclusion, the table indicates that higher levels of accounting competence are closely associated with increased readiness for industry certifications. The strong correlations observed for CISA and CITP suggest that these certifications require a higher level of proficiency in financial analysis, tax knowledge, and software skills. Conversely, the moderate correlation with the CTT certification indicates that some certifications may demand different competencies. These findings underscore the importance of developing comprehensive accounting skills as a pathway to achieving industry certifications, with foundational knowledge and technical proficiency playing a key role in readiness.

A study by Septriana, Ira, & Fuad (2020), who highlighted that foundational accounting competencies are critical for understanding and achieving advanced certifications. This can be justified by Alimbudiono & Susanto (2021), who emphasize the role of targeted education in tax laws for certifications like CTT, bridging the gap between academic training and professional readiness. As stated by Hamad et al. (2021) discussed the significance of proficiency in accounting software for certifications like CITP, supporting the observed correlations between competence and readiness.

## Conclusions

Based on the significant findings of the study, the researchers concluded the following:

1. **Strength in Foundational Skills:** The 4th-year BSAIS students have demonstrated strong competence in fundamental accounting skills, particularly in basic accounting principles, financial statement analysis, and tax laws. These competencies are essential for professional success and align with the findings of Septriana et al. (2020), who emphasized the importance of foundational knowledge in supporting complex accounting tasks.
2. **Readiness for Certification:** The students' preparedness for certifications such as CPB and CTT is indicative of their strong theoretical foundation and practical knowledge. However, moderate preparedness in technology-centric certifications (CITP and CISA) highlights a gap in integrating advanced IT-related skills into the curriculum.
3. **Significant Competence-Readiness Relationship:** The strong correlations between accounting competence and certification readiness affirm the importance of academic training in preparing students for professional certifications. This finding aligns with Espina's (2022) emphasis on curriculum alignment with industry needs.

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