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Skill Profiling of Accounting Graduates in Pampanga: A Foundational Study

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Abstract: In this study, 368 accounting graduates were the respondents of this study. Data was collected using a descriptive quantitative design. It is based on validated international tools that measure competencies in a wide range of areas including communication, leadership, ethics, teamwork, and technical expertise such as financial accounting, auditing, taxation, and information systems. In terms of soft skills and technical skills, graduates rated themselves moderately high, with teamwork and information systems ranking highest. Meanwhile, entrepreneurial skills, auditing, and management accounting received low ratings, indicating that curricular improvements are needed. Results from this study confirm the effectiveness of existing educational programs while emphasizing the need for experiential learning and innovation-focused courses. Accounting curricula need to be aligned with industry requirements to enhance graduate employment prospects and prepare students for professional challenges. As a result of this research, academic institutions will be able to develop interventions that can strengthen graduate skill sets and facilitate successful career transitions into accounting.

Keywords: Accounting Education, Accounting Graduates, Competency Assessment, Soft Skills, Technical Skills

I. INTRODUCTION

The accounting profession plays a crucial role in ensuring the credibility of financial information, aiding business owners and stakeholders in making informed decisions(Bongalonta & Bongalonta, 2023). It is characterized by its assumption of the duty to protect the public interest. Therefore, meeting the needs of a certain customer or business is not the exclusive duty of a professional accountant. The academic community should be able to foster young minds to become responsible adults and qualified professionals in this environment(Cammayo & Gonzales, 2024). The accounting profession is in a perpetual state of flux, demanding that accounting graduates possess a diverse skill set encompassing both technical proficiency and interpersonal capabilities to effectively navigate the complexities of the modern business environment.(Diokno & Peprah, 2021). The need arises amid accounting profession's constant changes due to globalization and technological advancements. Accountants now perform roles beyond financial management, including strategic and communication support. Mastery of both hard and soft skills is essential for sustainable organizational value (Cernuşca, 2020).

Accounting education occupies a distinct position as it represents the reflective mirror of financial and economic performance and the backbone of economic units. The presence of accountants who possess the professional skills necessary to transform economic events into accurate information that meets the needs of their users is one of the indicators of the utmost care that accounting education receives in a way that ensures meeting the needs of the growing demand for accountability, especially in light of the many and continuous changes in the sectors (financial, economic,... and others) arising from the successive developments that surround it from all sides(Al Dulamy & Hamadi, 2022).

In this regard, education programs play a pivotal role in shaping the future of the accounting profession by equipping graduates with the knowledge, skills, and competencies necessary to thrive in a rapidly evolving business landscape (Giang, 2024). To meet the increasing demand for accountants in the Philippines, higher education institutions provide Bachelor of Science in Accountancy programs, including technical courses to prepare students for the Certified Public Accountant Licensure Examination, as well as soft skills such as interpersonal skills, speaking, writing, emotional

intelligence, verbal reasoning, and workplace ethics, to ensure graduates are well-rounded (Diokno & Peprah, 2021). The Bachelor of Science in Accountancy program is designed to equip students with a solid foundation in professional knowledge, skills, values, ethics, and attitudes necessary for continuous growth and adaptation throughout their careers (Manansala et al., 2024). To be better prepared for the licensing exam and the profession, accountancy degree graduates are required to have acquired proficiency and competency skills during their on-the-job training and in-house review workshops. These abilities include financial reporting skills, knowledge in many professional fields, effective communication skills, information technology (IT) proficiency, analytical skills, critical thinking abilities, interpersonal relationships, and research abilities (Cammayo & Gonzales, 2024). There is a declining enrollment rates in accountancy programs which may be caused by strict retention policies in universities and colleges(Bongalonta & Bongalonta, 2023). Many colleges and universities set stringent academic standards for students to qualify and continue in the Bachelor of Science in Accountancy program, limiting the number of students who can complete the program with the expectation of better preparation for the board examination (Contante et al., 2020). From 2015 to 2017, approximately 160,622 students enrolled in Bachelor of Science in Accountancy programs across 572 schools, yet only 23,225 students graduated, indicating a significant attrition rate. This attrition rate may be attributed to academic challenges and the rigorous standards set by higher education institutions, resulting in a limited number of graduates entering the accounting profession. The high attrition rate in accountancy programs is a cause for concern, as it exacerbates the shortage of qualified accounting professionals in the country, further highlighting the need for interventions to support students and improve program completion rates (Diokno & Peprah, 2021).

In this regard, the purpose of the study is to evaluate the level of accounting skills as assessed by the accounting graduates. The findings of the study can be used to provide enhancements to the existing curriculum. Further, it will give suggestions on how to improve the accounting curriculum to produce graduates ready to enter the industry with the right skills and competencies.

II. Study Objectives

The general objective of this study was to measure the levelof competence in soft skills and the technical skills possessed by the accounting graduates as perceived by the graduates in Pampanga.

Specifically, it sought to:

1. Describe the competence level of the accounting graduates' soft skills based on their self-assessment.
2. Describe the competence level of the accounting graduates' technical skills based on their self-assessment.

III. Theoretical Framework

This section outlines the key theories that serve as the foundation of this study. It provides a theoretical lens for understanding the development of accounting graduates' competencies. The selected theories explain the role of education, experiential learning, and skill acquisition in shaping graduates' technical and soft skills.

3.1 **Human Capital Theory (HCT)**.

Explains the value of skills and competencies expected by employers. The theory posits that education is an investment in productivity. HCT emphasizes the importance of both formal and informal education for economic development. The central proposition of HCT is that people are a form of capital for development(Mhlongo, 2020).

3.2 Neo correspondence theory.

This theory addresses the gap between accounting education and workplace requirements. The correspondence theory emphasizes the relationship between universities and the marketplace. It also highlights the hidden curriculum in education, fostering essential skills(Alaqrabawi & Alshurafat, 2021).

3.3 Contingency Theory.

Emphasizing the match between individual competence, job demands, and organizational environment for optimal performance. Boyatzis introduced this theory in 1982, highlighting its relevance to job performance. The framework suggests that a supportive work environment enhances worker performance(Sumual & Karundeng, 2024).

3.4 Signaling theory.

Posits that education credentials serve as signals of an applicant's ability to employers. The theory emphasizes that higher education helps bridge information asymmetry in the job market. Credentials obtained by graduates are expected to reflect their productivity capacity, aligning with signaling theory(Kwarteng & Servoh, 2022).

3.5 The Person Environment (PE).

Fit theory's Demand Abilities model indicates stress arises from job demands exceeding employee abilities. The framework of generic skills differentiates between cognitive and behavioral skills essential for graduates (Castillo et al., 2021).

IV. Literature Review

Current accounting programs frequently fail to provide sufficient practical experience, cultivate essential soft skills, and adequately prepare students for ethical decision-making and technological advancements. Many of the skills are not achieved by accounting graduates (Khouloud & Tahar, 2020).

4.1 Soft Skills

Soft skills, also known as transversal competencies, encompass a range of interpersonal communication skills that are essential for effective collaboration and professional success. These skills include social-relational skills (SR), self-management skills (SM), and job-related skills (JRS). They enable individuals to navigate social interactions, manage their own behavior, and perform effectively in work environments. The classification of soft skills is crucial for higher education institutions to enhance graduates' employability and ensure a smooth transition into the labor market (Gelmanova & Mazhitova, 2023). Soft skills refer to non-cognitive skills that encompass psychological attributes influencing how individuals learn, think, and act. They include communication, teamwork, creativity, problem-solving, and emotional intelligence, which are essential for effective interaction in professional environments. Unlike hard skills, which are technical abilities, soft skills are related to personality, character, and behavior, making them crucial for career success and employability. They enable individuals to navigate social complexities and enhance their professional relationships and performance(Kuregyan & Khusainova, 2022). Soft skills refer to non-cognitive skills that encompass psychological attributes influencing how individuals learn, think, and act. They include communication, teamwork, creativity, problem-solving, and emotional intelligence, which are essential for effective interaction in professional environments. Unlike hard skills, which are technical abilities, soft skills are related to personality, character, and behavior, making them crucial for career success and employability. They enable individuals to navigate social complexities and enhance their professional relationships and performance (Kravets & Lubianytska, 2023).Soft skills are interpersonal skills that encompass a set of competencies related to individual interaction, including social competencies. They are essential for success in the workplace, focusing on personal and social abilities rather than just technical knowledge (hard skills). Soft skills are characterized as transversal, applicable across various situations, and transferable, meaning they can be utilized in different contexts and professions. They play a crucial role in enhancing professional performance and are increasingly valued by employers in today's job market (Souza et al., 2024).

4.2 Technical Skills

Technical skills in accounting refer to the specific knowledge and abilities required to perform accounting tasks effectively, such as proficiency in financial reporting, tax preparation, and the use of accounting software. These skills are essential for analyzing financial data, ensuring compliance with regulations, and making informed business decisions. The research paper emphasizes the importance of developing these technical skills alongside transversal and digital competencies to prepare students for the evolving demands of the labor market in the context of 5.0 technologies (Bastos et al., 2024). These skills include proficiency in accounting software, data analysis, and the use of IT tools to generate financial statements and management reports (Alshuriqi et al., 2023)

V. Methods

5.1 Study Design and Local

The study used a descriptive design to describe the level of competence of soft skills and technical skills as perceived by the Accounting Graduates in Pampanga. Hence, quantitative data were obtained for the purpose of this study. Factual data was collected from the respondents to measure the relationship between the level of competence of Accounting Graduates' skills as perceived by the accounting graduates in Pampanga.

5.2 Sample Size and Sampling

The participants of this study were the newly graduated accounting students working in the selected Accounting Outsourcing Firms in Pampanga. To determine the necessary sample size for a study with an unknown population, the researcher considered Cochran's formula which considers factors like desired precision, confidence level, and estimated population proportion which resulted to the sample size n=385. Despite the best effort of the researcher to get 385 respondents, this study only used 368 participants.

The researcher used a qualifier to make sure that the responses were from the intended respondents. The inclusion criteria used in the study for the accounting graduates were graduates of any Accounting Program; no prior work experience, either full-time or part-time; employed in not more than 24 months and willinglygave their consent to participate in the study. The exclusion criteria for the study were those that do not fall under the category, those that rescinded their consent, or those who did not completely answer the questionnaire given.

5.3 Research Instrument

A questionnaire was used to extract the data needed for the study. The researcher will be using the same tool used by(Ngoo et al., 2015) in their study "Bridging the Gap of Perceived Skills between Employers and Accounting Graduates in Malaysia". To ensure the reliability of the questionnaire to be adapted, the researcher initially surveyed and computed the reliability through the and attained a 0.977 Cronbach Alpha.

The first part determined the demographic profile of the respondents. The second part of the instrument was composed of two components: soft skills and technical skills. The first component, soft skills, comes from the study of(Nikitina & Furuoka, 2012). They include communication skills, critical thinking and problem-solving skills, entrepreneurship skills, ethics and professional moral skills, leadership skills, and lifelong learning and information management skills. The technical skills are composed of five skills: Financial Accounting, Management Accounting, Taxation, Auditing, and Information Systems. The graduates are required to evaluate and rate the competence level of soft skills and technical skills using a 4-point Likert Scale. The table below shows the scale and the interpretation.

Table 1. Scale of Interpretation

Scale	Statistical Limit	Response
1	1.00-1.74	Low level Competence (LL)
2	1.75-2.49	Average Level Competence (AL)
3	2.50-3.24	Moderate High-Level Competence (MHL)
4	3.25-4.00	High Level Competence (HL)

VI. Findings and Discussions

This section presents the collected data in a structured manner, followed by a thorough analysis and interpretation of the findings. The interpretation of the results aims to provide a deeper understanding of the implications.

6.1 Description of the Competence Level of the Accounting Graduates on Soft Skills as Perceived by the Accounting Graduates

The results indicate that accounting graduates rated their overall soft skills at a Moderately High Level (MHL) with an average score of 3.15. Among the soft skills assessed, Teamwork was rated the highest, while Entrepreneurial Skills received the lowest rating. These findings align withBongalonta &Bungalofts, (2023); and Diokno & Peprah, (2021), who emphasize the importance of teamwork in the accounting profession. However,(Phan et al., 2020)argue that entrepreneurship remains underdeveloped in traditional accounting curricula, which may explain the lower rating. These findings suggest that while graduates perceive themselves to be competent in interpersonal collaboration, they recognize a need for improvement in entrepreneurial capabilities. This is consistent with Human Capital Theory, which posits that individuals develop skills through education, but gaps may arise when curricula do not fully align with industry demands (Mhlongo, 2020)

Table 2: *Summary of the Competency Level of Accounting Graduates Soft Skills as perceived by the Accounting Graduates*

Statements	Mean	Descriptive Rating	Standard Deviation
Communication Skills			
I deliver ideas clearly with confidence, both in written and oral forms.	3.04	MHL	0.79045
I practice good listening skills and give response.	3.17	MHL	0.80792

I give presentation clearly with confidence, according to the level of the audience.	3.14	MHL	0.82312
I use technology during presentation.	3.21	MHL	0.78627
I negotiate and reach a consensus.	3.04	MHL	0.84702
I communicate with people from different cultural background.	3.19	MHL	0.83731
I expand my own communicative skill.	3.15	MHL	0.83220
I also use non-oral skills.	3.17	MHL	0.78970
Average	**3.14**	**MHL**	**0.62968**
Critical Thinking and Problem-Solving Skills			
I identify and analyze problems in complex situations and make justifiable evaluation.	3.14	MHL	0.79372
I expand and improve my thinking skills such as to explain, analyze, and evaluate a discussion.	3.17	MHL	0.82681
I find ideas and alternative solutions.	3.19	MHL	0.81214
I think out of the box.	3.14	MHL	0.80301
I make conclusions based on valid proof.	3.17	MHL	0.81464
I keep going and give full attention to the given task.	3.23	MHL	0.82581
I understand and adapt myself to the culture of the community and new working environment.	3.20	MHL	0.81491
Average	**3.18**	**MHL**	**0.62419**
Entrepreneurial Skills			
I identify business opportunities.	3.05	MHL	0.85138
I estimate business plan.	3.02	MHL	0.90698
I create, explore, and seek business and job opportunities.	3.12	MHL	0.81868
I can be self-employed	3.04	MHL	0.85024
Average	**3.06**	**MHL**	**0.70889**
Ethics and Professional Moral Skills			
I understand the effects of economic, environmental, and socio-cultural factors on professional practice.	3.16	MHL	0.79312
I analyze and make decisions in solving ethics-related issues.	3.17	MHL	0.79088
I practice ethical behavior and have a sense of responsibility toward society.	3.20	MHL	0.80481
Average	**3.18**	**MHL**	**0.68893**
Leadership Skills			
I can lead a project.	3.10	MHL	0.84182
I understand and act interchangeably as a group leader and a group member.	3.10	MHL	0.81752
I contribute to teambuilding and work.	3.17	MHL	0.78624
I can supervise team members.	3.07	MHL	0.83685
Average	**3.11**	**MHL**	**0.68024**
Lifelong Learning and Information Management Skills			
I search and manage relevant information from various sources.	3.17	MHL	0.77346
I receive new ideas and am capable of self-learning.	3.22	MHL	0.77532
I develop an inquiring mind, and thirst for knowledge and learning.	3.16	MHL	0.83555

Average	**3.18**	**MHL**	**0.67862**
Teamwork			
Teamwork builds good relations and interactions with other people and work with them effectively to achieve common goal.	3.22	MHL	0.78579
I understand and switch between the roles of the group leader and a team member.	3.20	MHL	0.81056
I recognize and respect the attitudes, behaviors, and beliefs of other people.	3.23	MHL	0.82910
I contribute to the planning and to coordinate the group work.	3.22	MHL	0.77882
Average	**3.22**	**MHL**	**0.67632**
OVERALL SOFT SKILLS (Accounting Graduates)	**3.15**	**MHL**	**0.59261**

6.2 Description of the Competence Level of the Accounting Graduates' Technical Skills as Perceived by the Accounting Graduates

Graduates rated their technical skills at a Moderately High Level (MHL) with an average score of 3.11. The highest-rated technical skill was Information Systems, while Management Accounting and Auditing received the lowest scores. Maali & Al-Attar, (2020) highlight that auditing skills often lag due to insufficient practical exposure, a concern echoed Al Dulamy & Hamadi (2022), who noted that traditional accounting curricula often fail to integrate emerging technologies. The findings suggest that while graduates perceive themselves as moderately competent in technical aspects, gaps remain in key areas that require hands-on experience. This supports Kolb's Experiential Learning Theory, which emphasizes that practical exposure enhances skill retention and application(Morris, 2020).

Table3: *Summary of the Competency Level of Accounting Graduates' Technical Skills as perceived by the Accounting Graduates*

Statements	Mean	Descriptive Rating	Standard Deviation
Financial Accounting			
I apply the knowledge of the roles and functions of accounting in business.	3.13	MHL	0.81580
I apply the principles and concepts that govern the preparation and presentation of accounting information.	3.15	MHL	0.79299
I identify the accounting treatments, reporting, and disclosure requirements in compliance with relevant accounting standards and acts.	3.10	MHL	0.84439
I record business transactions for a complete accounting cycle and prepare financial statements.	3.16	MHL	0.81012
I interpret and assess the financial performance of an organization.	3.08	MHL	0.86700
OVERALL	**3.12**	**MHL**	**0.66505**
Management Accounting			
I identify the contexts of practice and the role of management accounting in the process of planning, controlling and decision making.	3.10	MHL	0.82085
I apply the techniques and methods of counting, analyzing, and reporting cost information.	3.03	MHL	0.88689
I apply various management accounting methods and techniques to a business environment.	3.06	MHL	0.88555
I identify the core areas of taxation, on the taxation of	3.04	MHL	0.85197

employment income for individuals and business income for companies.			
I apply the knowledge of basic concepts and principles of taxation.	3.06	MHL	0.86374
I compute tax of company, trust, and estate under administration.	2.99	MHL	0.89645
OVERALL	**3.05**	**MHL**	**0.71195**
Auditing			
I apply the concepts of internal control system.	3.07	MHL	0.83032
I apply statistical and non-statistical audit sampling techniques.	3.07	MHL	0.90307
I identify the related issues in audit completion, group audit, internal audit, related audit services and other services that can be provided by the public accounting firms.	3.03	MHL	0.87908
OVERALL	**3.06**	**MHL**	**0.75901**
Information System			
I apply the theoretical framework related to the design and operation of an integrated (manual and computerized) accounting system.	3.05	MHL	0.87489
I apply the key issues of analysis, design, implementation, and operation of an organization's accounting information system.	3.05	MHL	0.88280
OVERALL	**3.22**	**MHL**	**0.67632**
OVERALL TECHNICAL SKILLS	**3.11**	**MODERATELY HIGH LEVEL**	**0.71906**

VII. Conclusion and Recommendation

7.1 Conclusion

Based on the findings, the following are the conclusions of this research study:

1. The accounting graduates perceive themselves to possess soft skills at a Moderately High Level (MHL), particularly valuing Teamwork as their strongest area. However, they feel less confident in their Entrepreneurial Skills, suggesting a need for further development in innovation and initiative-taking.
2. Graduates also rated their technical skills at a Moderately High Level (MHL), with Information Systems emerging as their strongest technical competency. The lower scores in Management Accounting and Auditing indicate these areas may require strengthened academic and practical training.

7.2 Recommendation

Based on the findings, the following are recommended:

1. Integrate entrepreneurial training modules into the accounting curriculum through workshops, business simulations, and innovation challenges. These should focus on opportunity recognition, initiative-taking, and problem-solving in real-world business scenarios to strengthen entrepreneurial mindset among students.
2. Enhance practical learning in Management Accounting and Auditing by incorporating case studies, industry-based projects, and software training (e.g., QuickBooks, SAP). This will provide students with hands-on experience and bridge the gap between theory and practice.

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