

Alignment of the USJ-R BSA and BSMA 4th Year Students' IT Skills with the Entry-level IT Skills Deemed Important in the Accounting Industry in Cebu City, Philippines

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ABSTRACT

This study aims to assess whether there is an alignment between IT skills developed by 4th-year BSA and BSMA in the University of San Jose-Recoletos with the entry-level IT skills deemed important in the accounting industry. As human capital suggests, it is important in the industry that aspiring accountants have the necessary IT skills and knowledge; considering how fast technologies advance, accountants must adapt and maintain a high level of IT skills and knowledge to provide efficiency and competitiveness. This study also investigates the expectation-performance gap between firms and accounting educational institutions. The researchers surveyed 4th-year Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting students and accounting professionals from 16 firms in Cebu City utilizing convenience sampling and stratified random sampling with open-ended and closed-ended survey questionnaires. The results show a significant difference between the IT skills developed by 4th-year BSA and BSMA students and the entry-level IT skills deemed important in today's accounting industry. The researchers also identified an expectation performance gap between the IT skills needed in the industry and those taught in academic institutions.

Keywords: Information Technology, BS Accountancy, BS Management Accounting, IT Skills, Performance Gap, ERP System Software