MISAMIS UNIVERSITY
Ozamiz City

MANAGEMENT ACCOUNTING GRADUATES' PERCEIVED KNOWLEDGE, SKILLS AND EMPLOYMENT OPPORTUNITIES

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DEDICATION

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ABSTRACT

Management accountants' role has evolved significantly in today's data-driven business landscape as organizations increasingly rely on data-driven decision-making, which requires skilled management accountants. This study investigated the relationship between perceived knowledge, skills, and employment opportunities of management accounting graduates. This study utilized a descriptive-correlational design. The study took place in Region 10 Northern Mindanao, Philippines. Using convenience sampling, the researchers garnered 29 management accounting graduates. Perceived Knowledge, Skills, and Employment Opportunities Questionnaires were used as instruments of the study. Mean, Standard Deviation, and Pearson Product Moment Correlation Coefficient were used as data analysis. The results show a very high level of perceived knowledge and skills among graduates, which positively correlates with their employment prospects, particularly in business and finance-related sectors. The findings revealed that management accounting graduates were proficient in their accounting knowledge and skills required in their respective jobs, making them land better careers and employment. Thus, advance software literacy, accounting knowledge and management skills are essential for the graduates to be competent and be career ready in their respective fields of practice. In this vein, educational institutions may continue to strategically enhance the curriculum that will address the needs of the industry for employment.

Keywords: *convenience sampling, employment opportunities, management accounting education, management accounting graduates, perceived knowledge, perceived skills, Region 10*

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Chapter I

INTRODUCTION

Rationale of the Study

In today's data-driven business world, management accountants are more sought-after than ever (Ndoro, 2023). Management accountants are essential for managing financial security and providing data for timely management decisions (Semanjuk, 2023). It is about understanding business operations, translating financial data, and communicating these insights to stakeholders (Webb, 2024). The demand for skilled management accountants is high across a broad range of industries (Fontinelle, 2023). Companies rely on their expertise to navigate financial challenges, optimize resource allocation, and achieve strategic goals (Hung, et al. 2019).

Under the Commission on Higher Education Memorandum Order No. 28 of 2017, the BSMA program should provide a foundation of professional knowledge, skills, and attitudes. The curriculum is designed to address core accounting education courses and competencies: (1) communication skills (2) logical and critical thinking (3) quantitative reasoning and computer literacy. CHED states that a graduate of BS in management accounting should be able to resolve business issues with a global and strategic perspective using knowledge, employed technology to capture information, and apply skills to respond to assessments.

Management Accounting graduates should have knowledge in accounting principles to provide data that aids decision-making processes (Núñez, 2021). The role of management accountants has become crucial in usage of software (Imene, 2020). Accounting knowledge and software literacy are essential for management

accountants as their knowledge requires a broad understanding of business operations and strategy (Lantto, 2022). Creating ready accounting graduates is found in the rise of technology (Muthaiyah et al., 2021) Graduates are required to have knowledge to increase competencies prior to the uptake in the job market (Bakar & Bakar, 2020). Fresh graduates may not possess the skills to enter the workforce needed to be successful (Heang et al., 2020). Research shows an inconsistency between academic preparation and industry expectations for accounting graduates (Phan et al., 2020).

Accounting students' academic success and readiness for professional challenges are influenced by their time management abilities (Robinson and McInnes, 2020). Incorporating time management skills into accounting education to enhance performance is necessary (Jones and Robson, 2021). The study underscores the importance of time management skills, recommending their integration into accounting curricula to enhance academic performance and professional success.

Communication skills are what many accounting students lack (Ghani et al., 2024). In the context of accounting education, communication skills are crucial for enhancing students' perceived knowledge and employability (Utkerovna, 2023). The skill that is more preferred by employers is one's communication skills (Briones et al.,2021). The significance of practical communication skills in accounting education and its inclusion enhances graduates' perceived knowledge and prepares them as professionals (Dolce et al., 2020).

A critical thinking competency framework integrated into accounting curricula enhances students' problem-solving and decision-making abilities (Turner & Tyler, 2022). The integration of critical thinking skills enhance graduates' ability to interpret

financial information and make strategic decisions (Wolcott and Sargent, 2021). Effective time management, communication, and logical and critical thinking are crucial skills for, as they enhance their ability to handle tasks, interact with stakeholders, and make informed decisions, leading to successful careers.

Accounting graduates did not meet job requirements demanded by employers (Carvalho et al., 2022). Expectations of the employers must be taught by the universities themselves (Edeigba, 2022). There is importance of non-technical skills for accounting graduates, as employers increasingly seek individuals with these skills (Douglas & Gammie, 2019). Accounting education must adapt to industry demands considering a demand-driven curriculum to address the skills gap and competitiveness in the current job market (Sarifudeen, 2020).

The evolving role of management accountants within organizations has been studied by academics and industry practitioners (De Lange, 2022). Such employment opportunities are shaped by these continuous enhancement of skills and competencies (Wanderley, 2022). Organizations seek individuals who possess both technical expertise and business acumen (ACCA, 2020). Accounting professionals must focus on cost optimization and data-driven decision-making (Dash et al., 2019). The demand for management accountants in the manufacturing sector is growing, particularly in companies where their analytical and problem-solving skills are highly valued (Varaniūtė, 2022). Management accountants with expertise in data analytics, business intelligence, and digital accounting tools are increasingly in demand to provide actionable insights and vital information to stakeholders (Andreassen, 2020).

The need for management accountants changed as a result of the advancements, adoption, and expansion of globalization. Thus, companies and job

seekers face challenges due to these developments. Employers are promoting the use of financial automation solutions (Kielanowicz and Wnuk-Pel, 2023). The future of management accounting involves technology and human skills, adaptability, and creativity to thrive in a complex environment (Jaya and Bhuana, 2024).

To keep a company competitive, management accountants need to possess the requisite accounting knowledge (Khalil, 2023). In addition to technical proficiency, management accountants should possess strong intellectual capacity to facilitate strategic decision-making and analyzing ever-larger data sets (Pilipczuk, 2020). Management accountants must adapt to evolving industry expectations by balancing diverse role requirements and engaging with operational managers, while higher education institutions should review their curricula to meet these changing demands.

There is an empirical gap in the prior research, as there is a lack of rigorous research in the prior literature. Some of these perceived knowledge, skills, and employment opportunities are worthy of investigation in the context of management accounting graduates in the Region 10 setting. An empirical investigation of these issues is important as this research empowers students to make informed decisions about their education and career development; no study to date has directly attempted to empirically evaluate management accounting graduates.

Few empirical research has been done on such and the researchers intend to explore this personal interest as fellow management accounting students (Briones et al., 2021). This research aims to improve management accounting education by identifying areas for curriculum enhancement, improved teaching methodology, and

effective career guidance to equip graduates with the skills needed to succeed in a rapidly changing business landscape.

Theoretical Framework

This study was anchored on two theories namely: Labor Market Segmentation Theory by John Mathew Culbertson (1957) and Human Capital Theory by Gary Becker and Theodore Schultz (1993).

Culbertson's Labor Market Segmentation Theory is a sociological perspective that views the labor market as divided into different segments, each with its own characteristics and rules. According to this theory, the labor market is not a single, unified entity, but rather is divided into primary and secondary segments, each with its own rules, norms, and working conditions (Hudson, 2007; Reich et al.,1973). Its characteristics include the Dual Labor Market Theory, Internal Labor Market Theory, Occupational Labor Markets, Geographical Labor Markets, and Industrial Labor Markets. Doeringer & Piore (1971) Introduced the concept of dual labor markets in their work "Internal Labor Markets and Manpower Analysis", highlighting the distinction between primary and secondary labor markets.

Occupational labor markets are sub-segments of the labor market defined by specific occupations, where workers are categorized based on their skills, qualifications, and training (Buchs and Helbling, 2016). These markets are characterized by distinct entry requirements, limited mobility across different occupations, and often regulated pathways for career progression. The uneven

geographic distribution of economic activities highlights the need for regional policies to address these disparities (Storper & Walker, 1989).

Theoretical examination of moonlighting among higher education students found that students who work part-time while attending higher education could increase students' career prospects. Labor market segmentation perspectives were remarkably successful as most of the early studies of differences in wage determination mechanisms were successful (Dickens & Lang, 1992).

Labor Market Segmentation Theory can be employed to understand the relationship between knowledge, skills, and employment opportunities by examining how the labor market is divided into distinct segments that offer varying opportunities, wages, and working conditions. The market is split into primary and secondary segments. The primary segment consists of stable, well-paying jobs with good working conditions, typically requiring higher levels of education and specialized skills. Conversely, the secondary segment comprises lower-paying, less stable jobs with poorer conditions and fewer requirements for specialized knowledge. This segmentation helps explain why individuals with higher education and specific skill sets are more likely to secure better employment opportunities in the primary segment, while those with fewer skills and less educated are often confined to the secondary segment, facing limited prospects for advancement.

Meanwhile, the Human Capital Theory revolves around the idea that people invest in themselves, just like they would invest in a business. An investment in the form of education, training, and other activities that increase their skills and knowledge help increase a person's productivity and their earning potential

throughout their lifetime. This theory is characterized by education as a primary way to increase human capital. Individuals with higher levels of human capital, due to their increased skills and knowledge, become more productive and valuable to employers (Alghababshe & Gallear, 2021). This increased value translates to a higher demand for their labor. From the worker's perspective, investing in human capital increases their supply of skills and knowledge (Popescu, 2019).

The human capital theory was used to analyze the impact of Human Capital on GDP Growth and Employment in developing countries especially in Pakistan. It asserted that education expenditures significantly contribute as an engine of growth and employment opportunities in developing countries. Additionally, the dynamic interrelationships among the school enrolment rates and the rate of employment in relation to the human capital development asserted that investments in human capital, through education will allow employees to become more productive and become valuable assets in the long-run. However, sustaining human capital development to generate employment requires a combination of education and other factors such as social safety nets, good governance, private sector development and efficient utilization of human and physical resources.

Human capital theory was employed in this study to understand the relationship between knowledge, skills, and employment opportunities. It also allows the researchers to assess the effectiveness of educational programs in equipping graduates with those skills that are essential for better employment opportunities. Through this theoretical lens, the study can gain deeper insight into the employment

opportunities of management accounting graduates having the perceived knowledge and skills aligned with employer demands.

Conceptual Framework

Management accounting graduates are in demand for their ability to analyze financial data and translate it into actionable insights for businesses. The job market for management accounting graduates is strong, but companies are looking for specific skills. Evaluating their demand and skills should be assessed significantly aligning with the evolving needs of the business world, educators and professional organizations that can ensure management accounting programs remain relevant and continue to produce graduates who are in high demand. In this vein, their perceived knowledge in their chosen profession as well as their skills that will be acquired in their profession is vital for their employment opportunities. In this study, there are two independent variables: perceived knowledge and skills. While the dependent variable is employment opportunities. A detailed discussion for these variables is shown below.

Perceived Knowledge. This refers to the level of understanding or awareness that an individual has about a particular subject or topic. Accounting graduates are required to have knowledge such as financial statement analysis, financial accounting, financial reporting standards, including the basic principles and concepts of accounting to increase competencies prior to the uptake in the job market (Bakar & Bakar, 2020). Therefore, before applying for a job, accounting graduates should prepare themselves by developing and deepening accounting knowledge while studying in college (Tresnaningsih et al., 2020). Within the context of this research,

the variable focuses on Accounting Knowledge and Software Literacy (Aryanti, 2020).

Accounting Knowledge. This encompasses the skills and knowledge required for accurate and efficient financial data management to maintain accurate financial records. Graduates with advanced accounting expertise that aligns with employer expectations can improve their employability post-degree. (Shea et al.,2022).

Software Literacy. This refers to a person's expertise in understanding, applying, problem solving and critiquing software in pursuit of particular learning and professional goals. Almost every element of our daily lives is mediated by software. These tools are not 'neutral'. They represent social and cultural assumptions about their usage, and all have certain values incorporated in their interfaces and affordances (Hight and Khoo, 2021). For management accountants, software literacy is crucial for efficient data analysis, streamlined accounting processes, and make an informed business decision using advanced financial tools and technologies. The computerized system serves a vital and prominent function inside the institutions as a source of information used to make administrative choices. They also emphasized that this system is accountable for not just tracking financial events, but also combining all events that are relevant to the administration and making critical judgments about them (El-Ebiary and Alawi, 2020).

Perceived Skills. This refers to an individual's assessment of his or her own ability. Accounting skills are required as well as information about the development of the business world (Aryanti & Adhariani, 2020). It also indicated a positive relationship between soft skills and career adaptability, and between career

adaptability and perceived employability (Tavitiyaman et al, 2023). However, the skills required in the accounting industry have changed following global transformation of business operations that require both accounting and generic proficiencies (Edeigba, 2022). In this study, perceived skill is further delineated into three sub-constructs to comprehensively assess its different dimensions: Time Management Skills, Communication Skills, and Logical and Critical Thinking Skills.

Time Management Skills. Time is a vital resource everyone possesses equally but fails to utilize at the same level due to a variety of reasons. Driven by this fact, particular emphasis has been paid in the modern education system to time management issues by evaluating students' attitudes and behaviors related to time and its management (Pilipczuk, 2020). This emphasizes the importance of time as a universally shared but finite resource, highlighting how its management impacts individuals and organizations. In modern education, there's a heightened focus on teaching time management skills, recognizing its crucial role in academic and professional success.

Communication Skills. Is the capacity to speak intelligibly and with clarity, to write and read well, and, just as important, to be a good listener. Effective communication skills enable management accountants to translate financial data into meaningful insights that support strategic decision-making, budgeting, and performance evaluation. Strong communication skills can lead to better opportunities in both personal and professional life, making it a skill worth enhancing and improving (Utkerovna, 2023).

Logical and Critical Thinking Skills. This involves systematically analyzing financial data and applying principles of reason to derive meaningful insights and make informed decisions. This includes accurately interpreting financial statements, identifying trends, and using logical frameworks to allocate resources and optimize performance. Also, it entails assessing potential risks and considering alternative courses of action to ensure that management decisions are well-founded and aligned with organizational objectives. The cognitive skills, especially questioning, logical reasoning, and the ability to solve problems through systematic training programs, could be changed and manipulated, while systematic application of critical thinking could facilitate the attainment of these outcomes (Naghizadeh et al.,2023).

Employment Opportunities. This refers to the availability and accessibility of jobs for individuals within a labor market. The demand for management accounting graduates are increasing as their roles have evolved from data accumulators to business partners. (Hemanth et al., 2019). Management accountants are now part of key decision-making groups, guiding major organizational, operational, and strategic choices (Diokno & Peprah, 2021). Additionally, this meteoric rise of management accountants has led to transformations in the required knowledge, skills, and abilities, as well as the need for continuing education and professional development. Employers seek newly hired management accounting graduates to possess a specific set of skills (Hung et al., 2019).. In the context of this study, this variable highlighted two sub factors: Career Progression and Employers Preferences and requirements.

Type of Industry. This refers to a group of productive enterprises or organizations that produce or supply goods, services, or sources of income. The

industrial sector is a critical component of the national economy which requires transformations within this sector that impact the business dimensions of the labor market, particularly concerning employment in specific industry segments (Pacana and Siwiec, 2019). These changes can substantially affect both the methods and the quantity of employment within the industry.

Employer Demands. This refers to the specific skills, attributes, and qualifications that employers seek in potential employees. These preferences can include both technical skills and personal qualities that are deemed necessary for success in a particular role. Employers' expectations are often shaped by the demands of the industry, the nature of the job, and the strategic goals of the organization (Briones et al., 2021). Employers increasingly prioritize applicants' credibility in management accounting recruitment, often valuing sociable, dynamic, and appealing personalities over the traditional emphasis on technical skills and abilities (Leopisto et. Al, 2021). Additionally, continued professional development and lifelong learning are crucial for management accountants to stay relevant and effective in their roles (Ciuhureanu et al., 2022).

The perceived knowledge and skills are crucial when it comes to employment opportunities. Employers often assess candidates based on their perceived expertise in relevant areas. These skills, knowledge and attitudes are relevant to preparing the graduates for careers as professional accountants such as communication & language skills, financial accounting & financial reporting knowledge, and professional competence and due care were the most important for accountants in the workplace. The study suggests that graduates must better understand the importance of the

knowledge and skills required in the current employment requirements (Getahun et al., 2020).

A study by Dolce et al (2020) examined the soft skills such as time management, communication, and logical & critical thinking in accounting education, exploring the viewpoints of both graduates and employers. The findings highlighted that the graduates and employers share some common perspectives, indicating room for improvement in accounting education. The involvement of academics is crucial to better align the skills taught with employer needs. This study underscores the importance of fostering innovative skills to drive high levels of employment opportunities. Moreover, a study of Briones et al. (2021) assessed the employability skills preference of the 65 public and private organizations. The employability skills assessed were analytical, technology, communication, interpersonal, problem-solving and management skills, as commercial awareness. The results showed that the skills preferred by the employers are leadership, communication and interpersonal skills. Conversely, the least preferred by the employers were found to be formal accounting qualification, technology skills and capacity for innovation. The study also established that there are differences in preferences by types of business in terms of communication and interpersonal skills. As stated by Weber, et.al (2019), due to globalization modern professional practices entail not only technical/hard skills, but also high-level generic or soft professional skills. As a result, companies nowadays may not only be concerned with the technical skills of the graduates specifically in this case, the formal accounting background. They expect future employees to have appropriate soft skills which focus on interpersonal, human and personal skills.

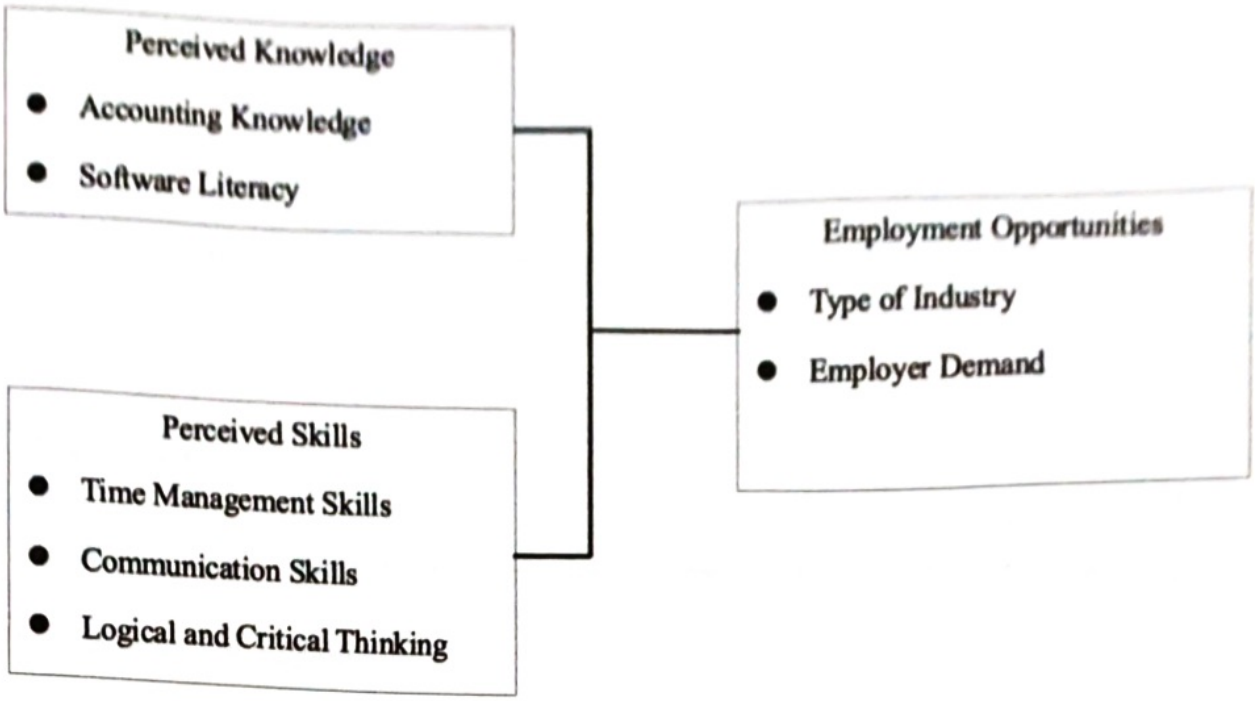


Figure 1. Schematic Diagram of the Study

Statement of the Problem

This study explored the significant relationship between management accounting graduates' perceived knowledge, skills, competencies, and employment opportunities in Region 10. Specifically the study seeked to answer the following research questions:

1. What is the level of knowledge by management accounting in terms of accounting knowledge and software literacy?
2. What is the level of skills as perceived by management accounting graduates in terms of time management skills and interpersonal skills?
3. What is the level of employment opportunities of management accounting graduates in terms of type of industry and employer demand?

Chapter 2

RESEARCH METHODOLOGY

Design

This quantitative study used the descriptive-correlational research design. The aim of descriptive research is to provide an accurate portrayal of the characteristics of individuals, situations or groups and the frequency with which certain phenomena occur using statistics to describe and summarize data.

The descriptive-correlational design generates concepts and identifies significant relationships between variables. It describes research variables and studies their natural association (Lemboye, 2019).

Therefore, the design was appropriate to use in this study as it explored the significant relationship between management accounting graduates' perceived knowledge, skills, competencies, and employment opportunities. The researchers used the design to accurately measure the variables and seek relevant relationships on the relying independent variables towards the dependent variable.

Setting

The research setting for this study encompasses Region 10 and was conducted entirely online. Consequently, the setting was chosen to only be Region 10 as the program was only recently introduced to Misamis University and the province of Misamis Occidental providing a minimal number of graduates, so Region 10 was the most suitable choice of setting. Given that these graduates are most likely working

within different parts of the region, it is found more effective and efficient to conduct the study online.

Respondents

This study was responded to by graduates with a degree of Bachelor of Science in Management Accounting and is currently working within Region 10. The respondents were composed of two categories, namely employers and graduates. Employers were composed of managers that are from industries or companies that hire, oversee, and evaluate management accounting graduates' performance within Region 10. This study garnered two (2) respondents for employers. Consequently, management accounting graduates were composed of holders of the degree in management accounting and are employees that have been practicing the profession for at least 2 years within Region 10. This study gathered twenty-seven (27) respondents for employees. Overall, this study has a sample size of twenty-nine (29).

Instruments

The following were the research instr\uments used in the study:

A. Perceived Knowledge Questionnaire. This is a four point-likert scale questionnaire that was adapted from (CHED, 2017). It has two constructs namely: Accounting Knowledge and Software literacy. It has eleven indicators (see Appendix A). In determining the level of knowledge, the following scale was used.

Responses	Continuum	Interpretation
4-Strongly Agree (SA)	3.25-4.00	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.00-1.74	Very Low (VL)

Perceived Skills. This questionnaire determined the level of skills among management accounting graduates. This includes the following constructs: time management, communication skills, and logical and critical thinking.. There are six (6) research indicators for time management, five (5) for communication skills, five (5) for logical and critical thinking with a total of sixteen (16) indicators. The questionnaire was modified and adapted from Commission on Higher Education (CHED), (2017). In determining the level of skills, the following scale was used.

Responses	**Continuum**	**Interpretation**
4-Strongly Agree (SA)	3.25-4.00	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.00-1.74	Very Low (VL)

Employment Opportunities. This questionnaire determined the *employment* opportunities among management accounting graduates. This includes the following constructs: type of industry and employer demands. There are five (5) research indicators for type of industry and six (6) for employer demands with a total of eleven (11) indicators. The questionnaire was modified and adapted from Whitaker, 2020 and Briones et al., 2021. In determining the level of employment opportunities, the following scale was used.

Responses	**Continuum**	**Interpretation**
4-Strongly Agree (SA)	3.25-4.00	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.00-1.74	Very Low (VL)

Data Collection

The researchers utilized adapted-modified research questionnaires that were presented to the research adviser for validation of the research questions for the study. Afterwards, the researchers secured a letter of approval to conduct the study in Region 10 Northern Mindanao, from their college dean, subject adviser, and research adviser. Then, the researchers looked for several companies that hired management accounting graduates and sent emails and messages to company emails and profiles regarding the need for data collection. Companies that showed interest and responded were then

forwarded with the research questionnaire for the respondents to answer. The research questionnaire begins with a clear introduction and overview of the research, along with a non-disclosure agreement. The respondents then had to agree to screening questions in order to proceed. When agreed, the data gathering began and was conducted entirely online. The researchers constantly advertised the need for respondents throughout the data gathering time period to have as many respondents as possible. Thereafter, the tallying of responses was easily completed as an online form can be converted to an excel file which presents the data in an organized and orderly manner. These results were then forwarded to the university's statistician to be analyzed. As the results were received with the given analyses, the researchers interpreted the results of the questionnaire.

Ethical Consideration

The privacy of research participants were safeguarded, and the confidentiality of the research data was maintained to an appropriate standard, ensuring the anonymity of the individuals that were involved. Additionally, the research objectives and purposes were presented truthfully, avoiding any deception or exaggeration to prevent response biases. All communication regarding the research was conducted with honesty and transparency, ensuring that no misleading information or misrepresentation of primary data findings will occur.

Data Analysis

Different descriptive statistics were used in the conduct of the study including means, standard deviation, counts and percentages.

Mean and Standard Deviation. These tools will be used to determine the level of knowledge, skills and employment opportunities among management accounting graduates.

Pearson Product Moment Correlation Coefficient. This tool will be used to explore the significant relationship between management accounting graduates' perceived knowledge, skills, competencies, and employment opportunities in Region 10.

Chapter 3

RESULTS AND DISCUSSIONS

The Level of Knowledge of Management Accounting Graduates

This section shows the level of knowledge of management accounting graduates in Region 10.

Table 1 shows the level of knowledge by management accounting in terms of accounting knowledge and software literacy. This portion shows the mean (M) and standard deviation (SD) scores for variable *Perceived Knowledge* as well as its specific constructs. The results showed that Management Accounting Graduates' Perceived Knowledge has an overall Mean of 3.646, and an Standard Deviation of .4175. Specifically, their knowledge in terms of accounting has a Mean of 3.646 and an Standard Deviation of .4335. While their Software Literacy has a Mean of 3.648 and a Standard Deviation of .4197. The interpretation column indicates the level of knowledge based on a scale of 1 to 4, with 3.25-4.0 as Very High, 2.50-3.24 as High, 1.75-2.49 as Low, and 1.0-1.74 as Very Low. High mean scores suggest that management accounting graduates possess a strong foundation in accounting knowledge and software literacy. On the other hand, a high standard deviation in either accounting knowledge and software literacy means that there is a wider range of knowledge levels within the group. Some individuals may possess significantly higher levels of knowledge than others.

The findings revealed that management accounting graduates are well-prepared in terms of their accounting and software knowledge. It highlights the effectiveness of management accounting education programs in equipping graduates with the necessary skills and knowledge for professional practice. However, there is

some variation in the level of knowledge among the graduates. While the majority have a very high level of knowledge, there are some who have slightly lower levels.

The findings of this study supports pieces of literature which emphasize that graduates of Management Accounting knowledge and software literacy are essential for them to effectively carry out their roles. Their knowledge extends beyond the traditional accounting and finance roles to include a broad understanding of business operations and strategy (Lantto, 2022). Thus, they are required to play a data assurance role, offering opinions on the validity, accuracy and completeness of data. Thus, the relatively small standard deviations for the variable and the constructs suggest a high degree of consistency among the responses of the management accounting graduates. This indicates that the sample population holds a relatively homogenous view regarding their knowledge and skills in accounting, software literacy, and management accounting principles. This consistency in responses further strengthens the interpretation of the high mean scores, suggesting a strong overall performance of management accounting graduates in these areas.

Additionally, A management accountant's toolbox consists of two essential elements: accounting knowledge and software proficiency. The foundation lies in a strong understanding of accounting principles (IMA, 2024). This includes expertise in financial accounting, cost accounting, and managerial accounting. Financial accounting knowledge allows them to interpret financial statements generated by the software, while cost accounting empowers them to analyze operational data within the software. Therefore, the results of this study align with this perspective, demonstrating that management accounting graduates possess a solid foundation in both accounting knowledge and software literacy.

The high mean scores in accounting knowledge, software literacy, and perceived knowledge indicate a strong foundation in the core competencies of a management accountant. This suggests that the curriculum employed in management accounting programs are effective in preparing students for professional practice. However, it is essential to acknowledge that a high level of perceived knowledge does not necessarily translate to actual performance in real-world scenarios. To bridge this gap, it is crucial to focus on developing practical skills and problem-solving abilities. This can be achieved through internships, case studies, and simulations that expose students to real-world challenges and decision-making processes. Additionally, continuous learning and professional development are essential to stay updated with the evolving landscape of management accounting.

Table 1. The Level of Knowledge of Management Accounting Graduates

Constructs	M	SD	Interpretation
Accounting Knowledge	3.644	.4335	Very High
Software Literacy	3.648	.4197	Very High
Management Accounting Graduates' Perceived Knowledge	3.646	.4175	Very High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

The Level of Skills of Management Accounting Graduates

This section shows the level of skills of management accounting graduates in Region 10.

Table 2 presents the level of skills of management accounting graduates in terms of time management skills, communication skills, and logical and critical thinking skills. Statistically, the overall level of skills of management accounting graduates has a weighted mean of 3.70 with a standard deviation of 0.33, exhibiting a Very High level of skills. This suggests that while management accounting graduates are already equipped theoretically, there are still some things that need to be focused on, especially on improving their skills.

Meanwhile, regarding its respective constructs, logical and critical thinking skills has a weighted mean of 3.697 and a standard deviation of .3840, indicating a very high result. It means that logical and critical thinking skills are requisites in being management accountants as their major job is to decide for the betterment of the company, that needs firm and bold ideas. Consequently, a management accountant with strong logical and critical thinking skills is an asset to a company. On the other hand, time management skill was rated very high with a mean score of 3.695 and a standard deviation of.3885, indicating that even though management accounting graduates are provident in theory, it is also relevant to learn time management skills, as it depicts the productiveness of an employee in a company.

Communication skills has also a very high weighted mean with a mean score of 3.690 and a standard deviation of .3839, implying that communication skills are also vital as one of the functions of a management accountant is to communicate the data to the clients effectively. The finding stipulated that management accounting

graduates acquired the relevant skills needed in management accounting practice with the overall Very High rating. Moreover, time management skills have the highest standard deviation of 0.3885, suggesting that there is less uniformity among their responses. On the other hand, communication skills have the lowest standard deviation of 0.3839, implying that they are relatively consistent in this area and generally in agreement.

The findings of the study ratify the segments of literature that emphasizes that occupational labor markets are sub-segments of the labor market defined by specific occupations, where workers are categorized based on their skills, qualifications, and training (Buchs and Helbling, 2016). It highlights that Labor Market Segmentation Theory can be employed to understand the relationship between knowledge, skills, and employment opportunities by examining how the labor market is divided into distinct segments that offer varying opportunities, wages, and working conditions. Understanding this segmentation can inform policies aimed at bridging these divides, enhancing skill development, and improving employment conditions across all market segments.

Hence, it can be presumed that management accounting graduates with strong perceived skills have the advantage of finding more employment opportunities as they have the concrete key characteristics to excel in their field of practice. This demonstrates their preparedness to navigate and succeed in a competitive job market. Proportionately, this suggests that the Management Accounting course is successfully fostering vital non-academic skills in graduates, equipping them to recognize and seize opportunities while also encouraging them to take initiative in starting new ventures. In this context, educational institutions can capitalize on these advantages

by providing more opportunities for experiential learning, supervision, and support networks that develop the abilities of students that they think they have, ultimately increasing graduates' contributions to their fields of specialization.

Table 2. The Level of Skills of Management Accounting Graduates

Constructs	M	SD	Interpretation
Time Management Skills	3.695	.3885	Very High
Communication Skills	3.690	.3839	Very High
Logical and Critical Thinking	3.697	.3840	Very High
Management Accounting Graduates' Perceived Skills	**3.694**	**.3320**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Level of Employment Opportunities of Management Accounting Graduates

Table 3 shows the level of employment opportunities of management accounting graduates in terms of type of industry and employer demand. Overall, management accounting graduates have a Very High level (M=3.634; SD=0.4023) of employment opportunities. This indicates that the studied management accounting graduates have a consistently high extent of employment opportunities in terms of type of industry and employer demand across various industries with low variance. With regards to its constructs, type of industry (M= 3.614; SD= 0.4172) and employer demand (M= 3.655; SD= 0.4023) are also rated as very high.

The findings revealed that the management accounting graduates are suitable working across various types of industry. Type of industry has a very high weighted

mean (M= 3.614) which indicates that graduates possess the necessary skills and knowledge to adapt to different industry settings. This suggests that their education has equipped them with a versatile skill set that is applicable to a wide range of industries, making them valuable assets to employers. Their overall result shows versatility towards the type of industry which underlines that management accounting graduates are adaptable to the challenges and differences the sizes and strategies that their industries expect of them to do. Employer demands too have a very high weighted mean (M=3.655) which suggests that management accounting graduates are highly sought after by employers in the region. This indicates that their skills and knowledge align well with the needs of the industry. The type of industry construct's standard deviation (SD= 0.4172) indicates a high level of agreement among the respondents regarding the suitability of management accounting graduates for various industries they work for. Meanwhile, the employer demand construct has a low standard deviation (SD=0.4172) further supports this finding, suggesting a high level of consensus among employers regarding the value of management accounting graduates.

The findings show a supporting connection with Culbertson's Labor Market Segmentation Theory (1957). The findings suggest a very high level of employment opportunities regarding management accounting graduates' type of industry and employer demand. Labor market theory sheds light by examining how the labor market is divided into distinct segments that offer varying opportunities, wages, and working conditions as the demand for skilled management accountants is high across a broad range of industries (Fontinelle, 2023). Moreover, the labor market theory showcases the sense of having a prominent availability of employment opportunities for management accounting graduates. In addition, the Human Capital Theory (1993)

postulates that individuals with higher levels of human capital, due to their increased skills and knowledge, become more productive and valuable to employers (Alghababshe & Gallear, 2021).

The mean and standard deviation data provided insights into management accounting graduates' employment opportunities regarding type of industry and employer demand. This consistency shows that the surveyed individuals have strong and assuring approval in employment opportunities, stressing the leverage of employment opportunities in terms of the type of industry and employer demands. The data indicates that both industry type and employer demands significantly influence employment opportunities for management accounting graduates.

Table 3. Level of Employment of Management Accounting Graduates

Constructs	M	SD	Interpretation
Type of Industry	3.614	.4172	Very High
Employer Demand	3.655	.4271	Very High
Management Accounting Graduates' Employment Opportunities	**3.634**	**.4023**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Significant Relationship between Management Accounting Graduates' Perceived Knowledge and Employment Opportunities

This section shows the relationship between management accounting graduates' perceived knowledge and employment opportunities in Region 10.

Table 4 presents the correlation between Management Accounting Graduates' Employment and perceived knowledge in accounting knowledge and software literacy. The results indicate strong positive correlations, with both Accounting Knowledge ($r = 0.767$, $p = 0.000$) and Software Literacy ($r = 0.760$, $p = 0.000$) demonstrating a perfect positive and highly significant correlation with employment outcomes. Additionally, the correlation between graduates' perceived knowledge and employment outcomes is also highly significant, with an r-value of 0.766 and a p-value of 0.000. These findings suggest that accounting knowledge and software literacy are pivotal in enhancing employability for management accounting graduates, reflecting the importance of these skills in the current job market.

The results indicate that a strong foundation in accounting principles and proficiency in accounting software are key factors influencing employment outcomes for management accounting graduates. The highly significant correlations for both accounting knowledge and software literacy underscore the critical role that technical expertise plays in employability, especially as companies seek candidates proficient in specialized software and accounting practices. This relationship emphasizes that graduates who demonstrate strong technical skills are better prepared to meet industry demands, making them more competitive in the job market.

These results align with literature emphasizing the growing importance of technical skills, such as accounting knowledge and software literacy, in securing employment in the accounting field. Research suggests that as technology continues to evolve within accounting, graduates proficient in these areas are more valued by employers (Smith & Lee, 2020; Patel et al., 2021). Additionally, other studies highlight that candidates' perceived knowledge directly influences their confidence and ability to secure roles in competitive environments (Green & Wong, 2019). Thus,

the findings in Table 5 are consistent with prior research, indicating that strong foundations in accounting and software skills are essential for management accounting graduates' employment success.

Although accounting knowledge and software literacy are strong predictors of employment success, the study highlights the importance of perceived knowledge. Graduates with high perceived knowledge are likely to possess greater self-confidence, which can positively influence their performance in job interviews and their ability to adapt to workplace challenges. This suggests that a holistic approach, considering both technical skills and self-efficacy, is essential for optimal employment outcomes.

Thus, it can be inferred that management accounting graduates equipped with strong accounting knowledge and software literacy, coupled with a high perception of their own knowledge, are well-prepared for the demands of the job market. These findings suggest that educational institutions may benefit from reinforcing both technical skills and self-efficacy in their curriculum to support graduate employment outcomes. By balancing rigorous training in accounting principles and software applications with efforts to build graduates' confidence in their skills, universities can better position their students to succeed in competitive environments, ensuring they are not only competent but also confident as they enter the workforce.

Table 4. Significant relationship between employment opportunities management accounting graduates' perceived knowledge

Variables	r-value	p-value	Interpretation
Time Management Skills and Employment Opportunities	.710**	0.000	Perfect Positive Correlation/Highly Significant
Communication Skills and Employment Opportunities	.427*	0.021	Strong Positive Correlation/ Significant
Logical and Critical Thinking and Employment Opportunities	.722**	0.000	Perfect Positive Correlation/Highly Significant
Management Accounting Graduates' Perceived Skills and Employment Opportunities	**.755****	**0.000**	**Perfect Positive Correlation/Highly Significant**

*Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00) 2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Significant Relationship between Management Accounting Graduates' Perceived Skills and Employment Opportunities

Table 5 presents the relationship between management accounting graduates' perceived skills and employment opportunities in terms of time management skills, communication skills, and logical and critical thinking. The findings showed that there is a perfect positive correlation between the two variables (r=0.755; p= 0.000). The perfect positive correlation coefficient (r-value= 0.755) suggests that as the perceived skills of management accounting graduates increase, their employment opportunities also increase, while p-value of 0.000 implies that the data is statistically significant. This strong correlation highlights the importance of these skills in securing employment and succeeding in the professional world.

The presented data reveals that time management, communication, and logical/critical thinking skills are pivotal determinants of employability for management accounting graduates, aligning with the requirements of the modern workforce. The findings indicate a strong positive correlation between management accounting graduates' perceived skills and their employment opportunities. Notably, time management and logical/critical thinking skills exhibit a perfect positive correlation with employment opportunities, suggesting these skills are highly valued by employers. Additionally, communication skills demonstrate a significant positive correlation, highlighting their importance in securing employment. These results underscore the significance of these skills for management accounting graduates seeking successful careers.

These results align with literature emphasizing the growing importance of skills among management accounting graduates affecting employment opportunities. Management accountants serve as strategic partners within businesses, analyzing

financial information to provide critical insights that drive informed decision-making. This role transcends mere number crunching that entails understanding the nuances of business operations, interpreting complex financial data into clear, actionable plans, and effectively communicating these insights to various stakeholders (Webb, 2024). Hence, the demand for skilled management accountants persists across a wide array of industries (Fontinelle, 2023). Furthermore, Established corporations and emerging startups alike depend on the expertise of management accountants to overcome financial challenges, optimize resource utilization, and achieve strategic goals in a timely manner (Hung, et al. 2019). The results also negate the study of Heang et al., (2020) which suggests that there is a potential skills gap among recent accounting graduates, particularly those without prior work experience, which may hinder their immediate entry into the workforce. This also applies to Aryanti (2020) who suggests that accounting graduates may be deficient in practical skills. Therefore, the findings in Table 6 are consistent with prior research, indicating that solid foundations in time management, communication skills, and logical and critical thinking are essential for management accounting graduates' employment success. Additionally, management accounting graduates are equipped with the skills necessary for higher probabilities of employment.

In conclusion, these findings align with the evolving demands of the modern business landscape. As organizations increasingly rely on data-driven decision-making, management accountants who possess strong analytical, problem-solving, and communication skills are in high demand. The ability to manage time effectively, think critically, and communicate complex financial information clearly are essential competencies for success in this field. Therefore, the findings of this study underscore the importance of developing these skills during academic

programs and professional development initiatives to equip management accounting graduates with the necessary tools to thrive in the dynamic and competitive job market.

Table 5. Significant Relationship between Management Accounting Graduates' Perceived Skills and Employment Opportunities

Management Accounting Graduates' Employment Opportunities	**r-value**	**p-value**	**Interpretation**
Time Management Skills	.710**	0.000	Perfect Positive Correlation/Highly Significant
Communication Skills	.427*	0.021	Strong Positive Correlation/ Significant
Logical and Critical Thinking	.722**	0.000	Perfect Positive Correlation/Highly Significant
Management Accounting Graduates' Perceived Skills	**.755****	**0.000**	**Perfect Positive Correlation/Highly Significant**

*Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00) 2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Chapter 4

SUMMARY, FINDINGS, CONCLUSION AND RECOMMENDATIONS

Summary

Management accountants constitute a vital information resource for preserving enterprises' financial security, supplying reliable data to support judicious and timely managerial decision-making. This study investigated the significant relationship between management accounting graduates' perceived knowledge, skills, competencies, and employment opportunities in Region 10. Specifically, the study sought to answer the following research questions: (1) What is the level of knowledge by management accounting in terms of accounting knowledge and software literacy?; (2) What is the level of skills as perceived by management accounting graduates in terms of time management skills and interpersonal skills?; (3) What is the level of employment opportunities of management accounting graduates in terms of type of industry and employer demand?; (4) Is there a significant relationship between employment opportunities and management accounting graduates' knowledge?; (5) Is there a significant relationship between employment opportunities and management accounting graduates' perceived skills?

This study utilized the descriptive-correlational design, which took place in Region X among the qualified and collected 29 respondents using random sampling. Demographic Profile, Perceived Knowledge, Skills, and Employment Opportunities were used to gather the data. *Mean, Standard Deviation, and Pearson Product-Moment Correlation Coefficient.*

Findings

The study yielded the following findings:

1. The Management Accounting graduates' demographic profile are mostly female, who are employed in business related industries and usually practicing the position as accounting staff.
2. The Management Accounting graduates level of knowledge in terms of accounting knowledge and software literacy are rated as very high.
3. The level of management accounting graduates' perceived skills in terms of time management skills, communication skills, and logical and critical thinking skills were rated very high.
4. Management Accounting graduates' level of employment opportunities in terms of type of industry and employer demand were very high.
5. Management accounting graduates' employment opportunities are strongly linked to their Accounting Knowledge and Software Literacy, with these skills significantly enhancing employability compared to other supportive skills.
6. Management Accounting graduates' perceived skills have perfect positive correlation.

Conclusions

The following conclusions were drawn based on the findings of the study:

1. The management accounting graduates are well equipped with accounting knowledge and software literacy needed for their respective field.
2. The strong foundation in time management, communication, and critical thinking skills possessed by management accounting graduates is highly valued by employers and is directly linked to increased employment opportunities.
3. Management accounting graduates thrive in the type of industry they work for and have suitable qualifications to satisfy employer demand.
4. The study reveals that a solid foundation in accounting principles and proficiency in accounting software significantly enhances the employability of management accounting graduates.
5. The correlation among management accounting graduates' perceived skills indicates a balanced and complementary skill set that supports their adaptability and success in diverse professional environments which also provide a positive outcome.

Recommendations

1. Management accounting graduates can enhance their career prospects by leveraging advanced accounting software, pursuing continuous learning, and developing essential soft skills like time management, communication, and critical thinking.
2. Educational institutions may continue developing and updating the curriculum to adjust to shifting work demands and capitalize on evolving opportunities.
3. Future researchers may involve a wider scope of responses from employers and employees across different industries within the Philippines to further know more about the type of industry and employer demands.
4. To better prepare graduates for the workforce, the program should integrate advanced training in accounting software and specialized knowledge modules. This will ensure that graduates possess the technical competencies required by employers in the industry.
5. Organizations may develop specialized training programs to equip employees with advanced accounting software skills and soft skills like time management, communication, and critical thinking and encourage continuous learning and professional development through workshops, seminars, and online courses.

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Appendices

Appendix A– MANAGEMENT ACCOUNTING GRADUATES PERCEIVED KNOWLEDGE QUESTIONNAIRE

Adapted and Modified Questionnaires from: Commission on Higher Education (CHED) (2017)

Directions: Read each statement carefully and write a check (/) on the columns that contain your answer. Please be guided by the following scale: 4- Strongly Agree; 3-Agree; 2-Disagree; 1-Strongly Disagree.

INDICATORS / PERCEIVED KNOWLEDGE	RESPONSES			
Accounting Knowledge	**4**	**3**	**2**	**1**
1. The management accounting graduate knows how to record financial transactions in compliance with generally accepted accounting and reporting standards.				
2. The management accounting graduate knows how to prepare management accounting reports such as budgets and business plans.				
3. The management accounting graduate knows how to prepare individual and corporate income tax returns.				
4. The management accounting graduate knows how to perform cost-benefit analysis for management decisions.				
5. The management accounting graduate knows how to design and implement a management control and performance system.				
6. The management accounting graduate knows how to effectively communicate the results of financial analysis.				
Software Literacy	**4**	**3**	**2**	**1**
1. The management accounting graduate knows how to employ software in capturing financial information, generating reports, and making decisions.				
2. The management accounting graduate knows how to customize an accounting software to a particular business entity.				
3. The management accounting graduate knows how to create fully functional spreadsheets in analyzing large sets of data.				
4. The management accounting graduate knows how to employ software in data analysis for more accurate and timely results.				

3. The management accounting graduate is able to discuss confidently in front of a crowd.				
4. The management accounting graduate is able to write and speak persuasively towards stakeholders.				
5. The management accounting graduate is able to communicate effectively and independently within a team.				
Logical and Critical Thinking	**4**	**3**	**2**	**1**
1. The management accounting graduate is able to analyze, synthesize, and evaluate information from multiple perspectives.				
2. The management accounting graduate is able to differentiate between objective and subjective information.				
3. The management accounting graduate is able to identify ways of making provisional judgements.				
4. The management accounting graduate is able to detect, explain, and define problems and errors.				
5. The management accounting graduate is able to pass an accurate judgment and come to an effective conclusion.				

Appendix C– MANAGEMENT ACCOUNTING GRADUATES EMPLOYMENT OPPORTUNITIES QUESTIONNAIRE

Adapted and Modified Questionnaires from: Whitaker (2020) and Briones et al. (2021)

Directions: Read each statement carefully and write a check (/) on the columns that contain your answer. Please be guided by the following scale: 4- Strongly Agree; 3-Agree; 3-Disagree; 1-Strongly Disagree.

INDICATORS	RESPONSES			
EMPLOYMENT OPPORTUNITIES				
Type of Industry	**4**	**3**	**2**	**1**
1. The management accounting graduate role was influenced by the size of the company which they are employed.				
2. The management accounting graduate faces challenges in applying management accounting knowledge and skills within different industries.				
3. The management accounting graduate was aware of the differences in accounting practices in small, medium, and large organizations.				

4. The management accounting graduate was prepared for the specific challenges of his/her current industry.				
5. The management accounting graduate knows accounting practices and strategies of the industry he/she is employed in.				
Employer Demands	**4**	**3**	**2**	**1**
1. The management accounting graduate has the ability to detect patterns and trends which would aid in decision-making.				
2. The management accounting graduate has the ability to adopt a new technology like hardware, software, or web application.				
3. The management accounting graduate has the ability to make complex industry language legible to clients who have limited knowledge.				
4. The management accounting graduate exercises flexibility and willingness to be helpful in making necessary compromises to accomplish a common goal.				
5. The management accounting graduate has the ability to identify and solve problems in the workplace.				
6. The management accounting graduate has the ability to innovate for the improvement of a current system.				
END OF QUESTIONNAIRE				

Appendix D– STATISTICAL OUTPUT

1. What is the level of knowledge by management accounting in terms of accounting knowledge and software literacy?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Knowledge	29	2.7	4.0	3.644	.4335
Software Literacy	29	2.6	4.0	3.648	.4197
Management Accounting Graduates' Perceived Knowledge	29	2.6	4.0	3.646	.4175
Valid N (listwise)	29				

item 3	3.55	
item 4	3.55	
item 5	3.62	
item 2	3.69	

Item 6	3.69	
item 1	3.76	
Accounting Knowledge	3.64	
item 4	3.59	
item 5	3.62	
item 2	3.66	
item 1	3.69	
item 3	3.69	
Software Literacy	3.65	
Management Accounting Graduates' Perceived Knowledge	3.65	

Constructs	M	SD	Interpretation
Accounting Knowledge	3.644	.4335	Very High
Software Literacy	3.648	.4197	Very High
Management Accounting Graduates' Perceived Knowledge	**3.646**	**.4175**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

2. What is the level of skills as perceived by management accounting graduates in terms of time management skills and interpersonal skills?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Time Management Skills	29	2.7	4.0	3.695	.3885
Communication Skills	29	3.0	4.0	3.690	.3839
Logical and Critical Thinking	29	3.0	4.0	3.697	.3840
Management Accounting Graduates' Perceived Skills	29	3.0	4.0	3.694	.3320
Valid N (listwise)	29				

item 1	3.55	
Item 6	3.62	
item 2	3.69	

item 4	3.72
item 5	3.76
item 3	3.83
Time Management Skills	3.70
item 3	3.62
item 4	3.62
item 1	3.69
item 2	3.69
item 5	3.83
Communication Skills	3.69
item 3	3.62
item 1	3.66
item 2	3.72
item 5	3.72
item 4	3.76
Logical and Critical Thinking	3.70
Management Accounting Graduates' Perceived Skills	3.69

Constructs	M	SD	Interpretation
Time Management Skills	3.695	.3885	Very High
Communication Skills	3.690	.3839	Very High
Logical and Critical Thinking	3.697	.3840	Very High
Management Accounting Graduates' Perceived Skills	**3.694**	**.3320**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

3. What is the level of employment opportunities of management accounting graduates in terms of career progression and employer preferences and requirements?

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Type of Industry	29	2.8	4.0	3.614	.4172
Employer Demand	29	2.7	4.0	3.655	.4271

Management Accounting Graduates' Employment Opportunities	29	2.7	4.0	3.634	.4023	
Valid N (listwise)	29					

item 2	3.41
item 3	3.62
item 1	3.66
item 4	3.69
item 5	3.69
Type of Industry	3.61
item 1	3.55
item 3	3.55
item 6	3.66
item 2	3.69
item 4	3.72
item 5	3.76
Employer Demand	3.66
Management Accounting Graduates' Employment Opportunities	3.63

Constructs	M	SD	Interpretation
Type of Industry	3.614	.4172	Very High
Employer Demand	3.655	.4271	Very High
Management Accounting Graduates' Employment Opportunities	**3.634**	**.4023**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

4. Is there a significant relationship between employment opportunities management accounting graduates' knowledge?

Correlations

			Accounting Knowledge	Software Literacy	Management Accounting Graduates' Perceived Knowledge	Management Accounting Graduates' Employment Opportunities
Spearman's rho	Accounting Knowledge	Correlation Coefficient	1.000	.851**	.940**	.767**
		Sig. (2-tailed)	.	.000	.000	.000
		N	29	29	29	29
	Software Literacy	Correlation Coefficient	.851**	1.000	.959**	.760**
		Sig. (2-tailed)	.000	.	.000	.000
		N	29	29	29	29
	Management Accounting Graduates' Perceived Knowledge	Correlation Coefficient	.940**	.959**	1.000	.766**
		Sig. (2-tailed)	.000	.000	.	.000
		N	29	29	29	29
	Management Accounting Graduates' Employment Opportunities	Correlation Coefficient	.767**	.760**	.766**	1.000
		Sig. (2-tailed)	.000	.000	.000	.
		N	29	29	29	29

**. Correlation is significant at the 0.01 level (2-tailed).

Management Accounting Graduates' Employment Opportunities	r-value	p-value	Interpretation

Accounting Knowledge	.767**	0.000	Perfect Positive Correlation/Highly Significant
Software Literacy	.760**	0.000	Perfect Positive Correlation/Highly Significant
Management Accounting Graduates' Perceived Knowledge	**.766****	**0.000**	**Perfect Positive Correlation/Highly Significant**

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

5. Is there a significant relationship between employment opportunities management accounting graduates' perceived skills?

Correlations

			Time Management Skills	Communication Skills	Logical and Critical Thinking	Management Accounting Graduates' Perceived Skills	Management Accounting Graduates' Employment Opportunities
Spearman's rho	Time Management Skills	Correlation Coefficient	1.000	.637**	.707**	.924**	.710**
		Sig. (2-tailed)	.	.000	.000	.000	.000
		N	29	29	29	29	29
	Communication Skills	Correlation Coefficient	.637**	1.000	.617**	.802**	.427*

		Sig. (2-tailed)	.000	.	.000	.000	.021
		N	29	29	29	29	29
	Logical and Critical Thinking	Correlation Coefficient	.707**	.617**	1.000	.844**	.722**
		Sig. (2-tailed)	.000	.000	.	.000	.000
		N	29	29	29	29	29
	Management Accounting Graduates' Perceived Skills	Correlation Coefficient	.924**	.802**	.844**	1.000	.755**
		Sig. (2-tailed)	.000	.000	.000	.	.000
		N	29	29	29	29	29
	Management Accounting Graduates' Employment Opportunities	Correlation Coefficient	.710**	.427*	.722**	.755**	1.000
		Sig. (2-tailed)	.000	.021	.000	.000	.
		N	29	29	29	29	29

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

Management Accounting Graduates' Employment Opportunities	**r-value**	**p-value**	**Interpretation**
Time Management Skills	.710**	0.000	Perfect Positive Correlation/Highly Significant
Communication Skills	.427*	0.021	Strong Positive Correlation/ Significant
Logical and Critical Thinking	.722**	0.000	Perfect Positive Correlation/Highly Significant
Management Accounting Graduates' Perceived Skills	**.755****	**0.000**	**Perfect Positive Correlation/Highly Significant**

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation

(0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Appendix E– DOCUMENTATION



Thesis Proposal last June 10, 2024



Final Oral Defense last November 9, 2024

Appendix F– PLAGIARISM TEST RESULT

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Appendix G– GRAMMARLY TEST RESULT

grammarly Report: Farias, Christine

Writing Issues

1 **Correctness**

1 Comma misuse within clauses

1 **Clarity**

1 Outdated language

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Famas, Christine

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67,459	9,291	627	37 min 9 sec	1 hr 11 min
characters	words	sentences	reading time	speaking time

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Writing Issues

2	✓	2
Issues left	Critical	Advanced

Plagiarism

This text hasn't been checked for plagiarism

Curriculum Vitae

FLOREEN ANNE B. SANTOS



PERSONAL INFORMATION:

Name	Floreen Anne B. Santos
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Marital status	Single
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EDUCATIONAL BACKGROUND:

2021 – Present	Misamis University – Ozamiz City Bachelor of Science in Management Accounting
2020 – 2021	La Salle University – Ozamiz City Bachelor of Science in Accountancy
2018 – 2020	La Salle University – Ozamiz City Accountancy Business and Management (ABM) Senior High School - With High Honors
2014 – 2018	La Salle University Integrated School – Ozamiz City Junior High School - With Highest Honors
2008 – 2014	FMC MA School Third Honorable Mention

OTHER AWARDS AND RECOGNITION RECEIVED

§ Civil Service Examination Passer– Professional Level (March 2024)

§ TESDA Certificate – Wi-Fi 101 and Digital Thumbprint Program (2024)
§ TESDA Certificate – Participating in Workplace Communication (2024)
§ TESDA Certificate – Receiving and Responding to Workplace Communication (2024)
§ Excellence in Leadership (2014-2018)
§ Service Awardee (2014-2018)

SKILLS:

Computer Skills as:	Proficient in Microsoft Office Applications such · Microsoft Office Word · Microsoft Office Excel · Microsoft Office PowerPoint
Communication Skills	Proficient in English orally and written

KIMBERLIE TRESHA A. MADRIO

PERSONAL INFORMATION:



Name Madrio	:	Kimberlie Tresha A.
Citizenship	:	Filipino
Age	:	22 years old
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EDUCATIONAL BACKGROUND:

2021 – Present	:	Misamis University – Ozamiz City Bachelor of Science in Management Accounting
2020 – 2021	:	La Salle University - Ozamiz City Bachelor of Science in Accountancy
2018 – 2020 Tudela,Inc	:	San Isidro Academy of General Academic Strand (GAS) Senior High School - With High Honors
2014 - 2018	:	San Isidro Academy of Tudela, Inc Junior High School - With High Honors
2008 - 2014	:	San Nicolas Elementary School Class Valedictorian

MOST SIGNIFICANT LEADERSHIP AFFILIATIONS

- San Nicolas Elementary School SPG President
- World Vision Youth Facilitator (2015 - present)
- Tudela Municipal Children's Association Treasurer (2016 - 2020)
- Tudela Municipal Children's Association Vice President (2020 - 2023)
- San Isidro Academy Supreme Student Government Grade 10 Representative (SY 2017-2018)
- San Isidro Academy Supreme Student Government Treasurer (SY 2018-2019)
- San Isidro Academy Supreme Student Government Vice President (2019-2020)
-San Isidro Magbabaul Parish Youth Ministry Parish Youth Leader (2023-2025)
- Regional Chief Associate for Non-academics -NFJPIA 10 & CARAGA(SY2023-2024)
- Regional Vice President for Membership - NFJPIA 10 & CARAGA (SY2024-2025)

LEADERSHIP AWARDS & RECOGNITIONS RECEIVED

- Leadership Award (Elementary SY 2013-2014)
- Leadership Award (Senior High School SY 2019-2020)
- Career Service Examination - Pen and Paper Test (Professional Level) Passer

WORK EXPERIENCE: August 01, 2022- July 28, 2023

July 1, 2024	:	SPES beneficiary Province of Misamis Occidental Accounting Office - LGU Tudela
SKILLS:		
Computer Skills	:	Oriented in Microsoft Office Applications such as: • Microsoft Office Word • Microsoft Office Excel • Microsoft Office PowerPoint
Communication Skills	:	Capable of dealing a variety of communication mode such as: • Client interaction or communication • Face-to-face communication • Online communication

CHRISTINE A. FAMAS



I. Personal Information

Date of Birth:	December 6, 2000
Place of Birth:	Bañadero, Ozamiz City
Age:	23 years old
Gender:	Female
Citizenship:	Filipino
Status:	Single

II. Educational Background

Tertiary:	Misamis University Feliciano St. Ozamiz City Bachelor of Science in Management
Accounting	2021 – Present
Secondary:	Misamis Institute of Technology, Inc. Bañadero, Ozamiz City 2015 – 2021
Elementary:	Ozamiz City Central School Vicente Ostia Ave., Ozamiz City 2009 – 2015

III. Affiliation/Organization

Local Student Council (MIT, Inc.)
Auditor
2018 – 2021

MARIA FYEH LEONOR P. CASTRO

I. Personal Information



Date of Birth:	July 4, 2002
Place of Birth:	Parañaque City
Age:	22 years old
Gender:	Female
Citizenship:	Filipino
Status:	Single

II. Educational Background

Tertiary:	Misamis University Feliciano St. Ozamiz City Bachelor of Science in Management Accounting 2021 – Present
Senior High School:	Misamis University Feliciano St. Ozamiz City 2019 – 2021
Junior High School:	Ozamiz City National High School Lam-an Ozamiz City 2015-2019
Elementary:	Firm Foundation Christian Academy Circumferential Rd., Bitoon, Bgy. Aguada, Ozamiz City 2009 – 2015

III. Affiliation/Organization

- Classroom Officer since Elementary to Senior High School
  2009-2021

- Parish Youth Treasurer

Iglesia Filipina Independiente Ozamiz – Cathedral Juan Luna St. Mabini St., Aguada Ozamiz City
2020-2023

- Chapel Youth Auditor

Iglesia Filipina Independiente Bacolod Satellite Church Purok Quezon, Bacolod Ozamiz City
2024 - Present