

Navigating the Work Readiness of the Bachelor of Science in Accounting Information Systems (BSAIS) Students in the Digital Era

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Abstract

The rapid digitalization of the accounting profession has increased the demand for graduates equipped with strong digital competencies and essential workplace skills. As Accounting Information System (AIS) programs aim to produce highly employable professionals, it is crucial to assess whether senior students possess the competencies required by the industry. This study examines the level of digital competence and work readiness of fourth-year Bachelor of Science in Accounting Information System (BSAIS) students at Laguna University.

A descriptive-quantitative research design was employed, involving 50 fourth-year BSAIS students selected through a census approach. Data were gathered using a survey questionnaire measuring digital competence across four dimensions: technical skills, information management, digital communication and collaboration, and cybersecurity awareness, and work readiness across professional knowledge, problem-solving, adaptability, and workplace ethics. Descriptive statistics and Spearman's rank-order correlation were used for analysis.

Findings revealed that the respondents exhibit high to very high levels of digital competence, particularly in technical skills and information management. However, moderate proficiency was noted in troubleshooting and advanced digital evaluation. Work readiness was also rated high, especially in adaptability, workplace ethics, and professional knowledge, although further improvement is needed in critical thinking and complex problem-solving.

Results confirmed a significant positive relationship between digital competence and work readiness, indicating that students with stronger digital skills are more prepared for professional employment. While students demonstrate solid foundational competencies, enhanced curriculum integration, hands-on training with industry-standard technologies, and real-world exposure to accounting systems are strongly recommended to address existing skill gaps and better equip graduates for the demands of the digital accounting workforce.

Keywords: Digital Competence, Work Readiness, BSAIS Students, Accounting Information System Education, Digital Skills in Accounting, Higher Education Employability

1. Introduction

In the fast-moving digital world, the incorporation of technology across industries has dramatically changed the skills and competencies of the workforce. Accounting Information Systems (AIS) is not an exception, as practitioners are now required to have not just technical accounting skills but also advanced digital skills to manage current financial technologies, data analysis, and enterprise systems. Therefore, tertiary schools have an imperative role to imbue learners with the requisite competency to respond to the demands of the industry as well as being ready for job placement.

It is within this background that the research delves into the fourth-year Bachelor of Science in Accounting Information System (BSAIS) students' degree of digital competencies and job readiness at Laguna University. It aimed to evaluate how these students are for the computerized work setting, taking into account their flexibility to learn advanced accounting software, automation tools, and information systems. The study also investigated digital competence and employability, detecting possible gaps which must be addressed to improve the employability of students.

This change is further clarified by research by Vuorikari et al. (2025), which notes that people's interactions with digital technologies are becoming more varied. This ongoing involvement necessitates not just a variety of technical abilities but also the appropriate knowledge and mindset, which collectively constitute what is referred to as digital competence. Traditional methods of evaluating these abilities, however, are frequently drawn out and difficult, which makes them unsuitable for practical use. The digital competence Framework for Citizens (DigComp) was the basis for the development and validation of two brief assessment instruments by Vuorikari and associates. Their work emphasizes the value of having effective, pertinent methods to assess digital abilities, which is a strategy that closely aligns with the objectives of this investigation.

The increasing reliance on digital tools and technological advancements has significantly transformed the accounting and financial industries. As businesses and organizations integrate digital solutions to enhance efficiency and accuracy, the need for professionals equipped with digital competence and work readiness has become essential. In response to these industry demands, higher education institutions must ensure that graduates, particularly those in business and accounting-related programs, possess the technical skills, adaptability, and industry knowledge to thrive in a digital driven work environment.

Specifically, in Laguna University, 4th-year students enrolled in the Bachelor of Science in Accounting Information System (BSAIS) program are expected to acquire strong digital competence to handle accounting software, financial data analysis, and digital communication tools. Likewise, they must develop the essential work readiness skills, such as problem-solving, critical thinking, and adaptability, to meet the expectations of potential employers. However, there remains a gap in assessing the actual level of digital competence and work readiness among these students, as well as the challenges they face in developing these skills.

2. Theoretical Background

Digital Competency is a vital combination of knowledge, abilities, and attitudes required for effective and responsible use of digital tools and technologies in the modern world (Su, J. & Yang, W. 2023). It is essential to identify the level of work readiness among the Fourth-Year students. Digital Competency is an important aspect in preparing the students for the workforce, as it encompasses a wide range of skills needed to navigate and succeed in today's technology-driven job market. In this paper, we will discuss how competency in utilizing digital tools can benefit the Bachelor of Accounting Information System students as they transition from education into the workforce. It can contribute to various aspects but for this study, we will assess the digital competency and work readiness of the respondents.

This study was anchored on the Constructivist Learning Theory by (Piaget, 1964) which indicates that learning is modeling, transforming, and understanding the way in which an object is constructed. Through interactions with the environment, we change our internalized view of the world. Constructivism, as explained by Driscoll (2000), is a theory of learning that focuses on the active construction of learners' own understanding and knowledge. This theory concludes that people construct meaning from their own experiences and interactions with the environment around them. Instead of receiving information passively, students actively work with new concepts, connecting them to previous knowledge and experiences to create more profound and meaningful understanding. The constructivist learning theory focuses on the ways in which students construct knowledge from experience and interaction in their surroundings. On this score, students learn digital skills through active use of digital tools. Constructivism posits that if students are given chances to work on authentic, meaningful tasks in a way that mimics workplaces, then they are likely to acquire skills necessary for a good life in both the digital world as well as in their professional lives. Therefore, the theory is supportive of the fact that students' work readiness and digital competence are improved when they are actively involved in their learning environment, applying their experiences to their personal development.

This research is also based on the Theory of Human Capital. In 1964, the theory was developed. It was about education, acquisition of skills, as well as training, for better productivity with enhanced job prospects. Investments in education, training, and skill development-that is, in this case, growth in digital competency-are believed to enhance job readiness and guarantee sustained professional success. Computer literacy is considered necessary for Laguna University's fourth-year students of the BS in Accounting Information Systems in preparation for their careers. Data analysis, cloud computing, information security, and proficiency in accounting software have become the prerequisites for career practice within the accounting industry. In this increasingly digital and rapidly changing world, employers want graduates to be able to complete the accounting functions swiftly and, at the same time, protect sensitive financial data.

According to Antje Mays (2015), who highlights that combining constructivist and constructionist ideas promotes emotional resilience as well as cognitive development, both of which are critical for long-term professional success. Her study looked at how active, student-centered methods like group projects, practical problem-solving, and experiential learning speed up skill development and get students ready for changing industry demands. The Theory of Human Capital, which emphasizes the significance of methodically acquiring skills and competencies that raise individual productivity and economic value, is strongly supported by these findings.

The accounting industry in a digitalized age demands an ever-increasing need for human capital in digital competencies. Competencies in maintaining information security standards regulated by law, control over accounting systems, financial technology tools, and proficiency in data analytics-all fall under this category of digital competency, which is seen as beyond mere computer literacy. Subsequently, a graduate's employability, efficiency, and adaptability are directly affected by these competencies in a highly competitive labor market. 179

The Theory of Human Capital was used in this study to critically assess how well Laguna University's current curriculum, teaching methods, and experiential learning opportunities meet the demands of the workplace and academic preparation. This method evaluates the suitability of training in digital skills and offers suggestions for improving educational programs to satisfy the competency and technology demands of the contemporary accounting workforce. The increase throughout the academic years will give BSAIS students an edge in the competitive labor market. Those who would have had a firm foundation in both the theory and the practical aspect of technology cloud accounting, automation tools, and enterprise resource planning systems are best poised to adapt to changes in the industry and make an immediate impact on the company's objectives.

3. Research Problems

It specifically aimed to answer the following: (a) level of digital competence of 4th-year BSAIS students in terms of: technical skills, information management, digital communication and collaboration, cybersecurity, (b) level of work readiness of 4th-year BSAIS students based on: professional knowledge, problem-solving, adaptability, workplace ethics, (c) significant relationship between the students' level of digital competence and their work readiness

4. Data and Methods

This study employed descriptive quantitative design to examine the Navigating the Work Readiness of the Bachelor of Science in Accounting Information System (BSAIS) Students in the Digital Era. Data will be collected using a Google Forms survey questionnaire designed to assess critical digital skills and work readiness factors. The study population will include selected fourth-year BSAIS students enrolled in the current academic year. A purposeful sampling strategy will be employed to ensure that only students in their final year of study are selected. The data will be examined using descriptive statistics like mean, frequency, and percentage to establish the overall degree of competence and readiness. The study aims to find gaps or strengths in students' preparedness for the digital needs of the accounting profession. Ethical considerations will be carefully followed, including informed consent and confidentiality of participants' responses.

The population of the study comprised selected 50 fourth-year students enrolled in the Bachelor of Science in Accounting Information System program at Laguna University for the Academic Year 2025–2026. The researchers employed the census approach to identify the respondents, as defined by the Australian Bureau of Statistics: a census involves the collection of data from every individual or unit within a population. This approach was deemed appropriate given that there are two sections of fourth-year students in the program, 25 students from BSAIS 4A and 25 from BSAIS 4B, a total of (50 students) individuals. These students were selected as primary respondents due to their comprehensive exposure to the academic curriculum and their current transition into the professional workforce. As such, they represent the most suitable group for evaluating digital competence and work readiness.

5. Tables

The results of this study demonstrate significant relationships between the students' level of digital competence and their work readiness.

Table 1: Summary of Level of Digital Competence of Fourth-Year BSAIS Students

Digital Competence	Mean	SD	Verbal Interpretation
Technical Skills	3.18	0.52	Highly Competent
Information Management	3.20	0.48	Highly Competent
Digital Communication and Collaboration	3.51	0.42	Extremely Competent
Cybersecurity Awareness	3.52	0.45	Extremely Competent
Overall Mean	3.35	0.47	Extremely Competent

Table 1 presents the respondents' level of digital competence based on four main indicators: Technical Skills, Information Management, Digital Communication and Collaboration, and Cybersecurity Awareness.

The results showed that they possessed a very high level of digital competence with an overall mean of 3.35 (SD = 0.47). This indicated that the majority of fourth-year BSAIS students at Laguna University are highly skilled in navigating digital tools and technologies essential for their academic and future professional work in the accounting and information systems field.

Among the four indicators, Cybersecurity Awareness (M = 3.52) and Digital Communication and Collaboration (M = 3.51) received the highest ratings, both interpreted as very high. This suggests that students have developed a strong sense of responsibility in protecting their digital information and are adept at using digital platforms to collaborate with peers, instructors, and professional contacts. The result may be attributed to the increased exposure of students to online learning environments, particularly after the pandemic, where digital literacy and secure information management became fundamental to academic success.

Meanwhile, Information Management (M = 3.20) and Technical Skills (M = 3.18) were both rated high. These findings indicated that students are generally competent in handling digital information and using technology, there is still room for improvement in mastering specialized accounting software, databases, and emerging technologies used in the industry.

The findings align with Kovach, V.(2024), who emphasized that the use of digital technology for analytical activities improves the quality of scientific work as well as the development of informational and

analytical competence among graduate students and researchers. Similarly, Althubaiti et al. (2022) noted that increased internet usage among students is positively correlated with improved digital competence. By integrating the use of digital technologies as a means of communication and learning processes, students can have a valuable understanding in navigating different digital technologies. In this way, students' increase their competency in utilizing digital technologies and better prepare them for a technology-driven future. 181

This quantitative study measured university students' digital competence across several core domains including Information Management: The study measured students' perceived competence in information and data literacy and found generally positive levels, similar to your "High" mean for Information Management. Digital Communication & Collaboration: Communication and collaborative competence among students was also positively perceived, aligning with the "Very High" mean in your table. Safety (Cybersecurity Awareness): The safety domain in this study reflects awareness and management of digital security concerns, corresponding to your high rating for Cybersecurity Awareness Zhao, L., et al. (2021).

Overall, the results reveal that the respondents are digitally capable individuals who can efficiently communicate, collaborate, and secure their digital information. However, the slightly lower means for technical and information management skills suggest that universities should provide more opportunities for hands-on system use, software training, and exposure to real-world accounting applications to ensure students are fully equipped for the technological demands of the profession.

Table 2: Summary of Level of Work Readiness of Fourth Year BSAIS Students

Work Readiness	Mean	SD	Verbal Interpretation
Professional Knowledge	3.20	0.44	Proficient
Problem-solving	3.16	0.41	Proficient
Adaptability	3.58	0.39	Highly Proficient
Workplace Ethics	3.67	0.42	Highly Proficient
Overall Mean	3.40	0.42	Highly Proficient

As shown in table 2, the respondents achieved an overall mean of 3.40, interpreted as very high. This indicates that the fourth-year BSAIS students demonstrate a commendable degree of readiness for the workplace, showing confidence and preparedness to meet the professional standards expected of graduates in the digital era.

Among the four indicators, Workplace Ethics ($M = 3.67$) emerged as the highest, followed by 182 Adaptability ($M = 3.58$). These results imply that the respondents possess strong ethical values and professionalism, which are vital traits in the accounting profession where accuracy, honesty, and integrity are crucial. Their high adaptability also suggests that they can adjust well to new technologies, organizational cultures, and work environments, which is a significant advantage in the rapidly evolving digital workplace.

Professional Knowledge ($M = 3.20$) and Problem-Solving ($M = 3.16$) both obtained high interpretations. This indicates that while students possess sufficient foundational understanding of their field, they may require more practical application and experiential learning to strengthen their analytical and critical thinking abilities. The limited opportunities for actual work immersion or exposure to accounting systems during their academic years may explain this slightly lower rating.

The findings are consistent with Bayudan-Dacuycuy and Dacuycuy (2021), who found that the Philippine labor market remains highly concentrated in elementary occupations and the agricultural, forestry, and fishery sectors, where workers primarily possess social and basic skills. This skill distribution presents challenges in adapting to technological advancements and evolving industry demands, particularly as high-growth sectors such as IT-BPM and manufacturing increasingly require specialized analytical skills, including systems analysis, programming, operations analysis, and technology design. The persistent gap between workforce skills and industry requirements highlights the need for targeted education and training programs to better align competencies with labor market needs. Magallanes (2022) conducted a descriptive study on college students' work readiness and found that soft skills such as problem solving, adaptability, positive work attitudes, and technical focus all of which closely match the constructs in your table are indicators of being work-ready. The study used a standard work-readiness assessment and reported high readiness levels in these areas among university students, supporting the idea that mean ratings (e.g., high and very high) on such competencies reflect actual work-readiness skills in educational research.

According to the study of Zhang, S., et. al (2023), students who engage in internships are more likely to develop relevant industry skills, build professional networks, and gain exposure to workplace expectations. The immersive nature of internships allows students to cultivate not only technical competencies but also critical soft skills such as problem-solving, communication, and adaptability Hajdu, Z., (2023).

Overall, the respondents demonstrate that they are professionally and ethically prepared for employment, capable of maintaining integrity while adapting to various work environments. However, the findings also emphasize the need for continuous skill development through internships, simulation-based learning, and industry-academia partnerships that provide students with realistic professional experiences.

6. Conclusion

The purpose of this study was to assess senior Bachelor of Science in Accounting Information System (BSAIS) students at Laguna University's level of digital competency and preparedness for the workforce. Based on the results of the study, the major conclusions of the are outlined as follows:

1. Level of Digital Competence of 4th-Year BSAIS Students¹⁸³
 The findings showed that the 4th-year BSAIS students exhibited high to very high levels of digital competence, especially in digital communication, collaboration, and cybersecurity awareness. They also demonstrated solid technical skills and effective information management. However, the results indicate that troubleshooting and the use of advanced digital tools remain areas where further development is needed.
2. Level of Work Readiness of 4th-Year BSAIS Students
 The study showed that students demonstrate a high degree of work readiness, especially in professional knowledge, problem-solving, adaptability, and workplace ethics. Their soft skills, such as ethical decision-making, teamwork, and flexibility, complement their digital capabilities and indicate strong preparation for professional environments.
3. Relationship Between Digital Competence and Work Readiness
 Results confirmed that there is a significant positive relationship between digital competence and work readiness. Students with higher digital competency tend to exhibit higher levels of readiness for real-world professional tasks. This underscores the essential role of digital skills in thriving in modern accounting workplaces.
4. Strengths Developed Through the Academic Program
 Laguna University's academic program effectively produces well-rounded graduates with solid foundations in information management, online collaboration, accounting software use, data protection, and ethical decision-making.
5. Areas for Improvement
 Despite strong overall performance, students need greater exposure to industry regulations, complex workplace scenarios, and advanced accounting systems. These areas represent key opportunities for curriculum enhancement.
6. Contribution to Accounting Education
 The study confirms that success in modern accounting requires a combination of professional knowledge, soft skills, and digital abilities. These findings can inform improvements in instructional strategies, training programs, and curriculum design at Laguna University and similar academic institutions.

The study concludes that senior BSAIS students at Laguna University are well-prepared for the digital demands of the accounting profession. While further improvement is possible, their strong digital competency and work readiness indicate that they are equipped to succeed in a technology-driven workplace. Additional digital training and expanded hands-on learning opportunities will further enhance their readiness for future careers.

Overall, the results emphasize the increasing importance of digital literacy as an essential competency for accounting graduates. As the accounting profession becomes more automated and technology-dependent, institutions must prioritize digital integration across all learning levels to ensure graduates remain competitive in the global workforce.

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