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Utilization of Accounting Software & Cognitive Skills of Accountancy students in selected Private Schools in Calamba

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Abstract

This study investigates the relationship between accounting software and cognitive skills of accountancy students. Accounting software makes accounting work easier and enhances efficiency, enhancing students' cognitive development. It increases the chances of learning, especially for accounting students who are more exposed to accounting work in the future. The use of technology helps students do paperless activities, making them more reliable, accurate, and understandable, reducing human error caused by manual record-keeping and accounting errors.

Accounting software aims to prepare students for practical skills that are prerequisites for success in the accounting profession. It automates accounting tasks, freeing up mental capabilities, allowing students to focus on cognitive activities such as decision-making, conceptual understanding, and strategic thinking. Additionally, accounting software strengthens critical thinking, analytical skills, and problem-solving abilities.

However, overreliance on technological advancement can limit students' ability to critically think and solve complex financial problems, hindering their understanding of possible changes in accounting principles and regulations. Utilizing accounting software is not only for the full student but also for the development of cognitive abilities, providing alternative solutions, enhancing memorization skills, and improving communication skills.

The insight from this study is not only to understand how these students are well equipped in technology but also to engage with cognitive skills that support their capacity to make informed decisions and solve complex problems. By defining the relationship between accounting software and cognitive skills, this study provides useful information for the accounting industry and accounting education to help students meet future demands and requirements as professionals and provide holistic development for accountancy students.

The study uses a quantitative, descriptive correlational design to analyze the relationship between the use of accounting software and cognitive skills among 87 accountancy students in selected Calamba schools.

Introduction

Nowadays, a major change in technological advancement plays an important role in delivering knowled-

ge to students and changing the way they can fully understand using modernized technology. This technological shift has caused this study to investigate the relationship between accounting software on the cognitive skills of accountancy students. On the other hand, it is that accounting software makes accounting work easier than usual and it enhances efficiency. Its influence on students' cognitive development is still the target of this study.

In the field of accountancy, it increases the chances of learning especially for accounting students who are more exposed to accounting works in the future, on the other hand, it is indeed a must for the student in accountancy to have sufficient background or knowledge in using computers, wherein incorporating the use of technology help students to do the activities paperless making it more reliable, accurate, and understandable works, reducing human error caused by manual record – keeping and reducing the chances of accounting errors and mistake.

The utilization of accounting software aims to prepare students to become more readily available with practical skills that are prerequisites for Accounting software enhances students' enjoyment of learning success in the accounting profession. Understanding the possible relationship between utilizing accounting software to the cognitive abilities of accountancy students becomes more dominant.

Accounting software provides the automation of accounting tasks that can free up students' mental capabilities, allowing the students to focus on cognitive activities such as decision–making, conceptual understanding, and strategic thinking moreover incorporating accounting software can serve as a valuable and effective instrument for enhancing the students' cognitive ability by strengthening their critical thinking, analytical skills and problem – solving, (Agyemang & Adjei, 2019; Yip & Chau, 2020). On the contrary, overreliance on the purpose of technological advancement can limit individuals' ability to critically think and solve complex financial problems hindering students from understanding the possible changes in accounting principles and regulations that can lead to noncompliance issues, (Agyemang & Adjei, 2019).

Arguably, the automation of accounting tasks can hinder the students' cognitive development and limit their essential skills, resilience, and adaptability in the field of professionals. Utilizing accounting software is not solely for the student, but to be influenced by the development of cognitive abilities, providing alternative solutions, enhancing memorization skills, and enhancing individual communication skills.

Martinez & Garcia (2018) state that exposing accountancy students to the use of accounting software improves practical skills and aligns them with the expectancy of the industry, Moreover, it was indicated that students who had the experience of utilizing accounting software provide more benefits, especially in the future in their working journey in the future.

The insight from this study is not only to understand how these students are well equipped in the technology but also to engage with the cognitive skills that support their capacity to be well-prepared to make informed decisions and solve complex problems. By defining the relationship between accounting software and cognitive skills, this study provides useful information for the accounting industry and accounting education to help students meet future demands and requirements as professionals and to provide holistic development for accountancy students. In addition, this study has raised questions regarding the influence and relationship of accounting software and the cognitive abilities of accountancy students. This study will address the following questions regarding the influence and relationship of accounting software to the cognitive skills of accountancy students, particularly those students from 3rd year to 4th year and those who have experience in on-the-job training (OJT).

In addition, this study will measure the capabilities of accountancy students in terms of the level of utilization of the software and their acquired cognitive skills, and will stand as the essential tools for the relationship and to inform effective plans and strategies for better integration of accounting software into the accounting education of every student while also ensuring the development of their acquired cognitive skills, and lastly to better understand the need in accounting education and to provide a meaningful result.

This research looks at the interesting relationship between accounting software usage and cognitive abilities in accountancy students from different private schools in Calamba City. We are investigating what this means for education, hoping to see if programs can change how future accountants think; particularly, we will concentrate on their critical thinking skills, analysis capabilities as well as problem-solving power. The findings hold weight not only among teachers but also curriculum planners who should therefore be guided by it when deciding on where the best tech should be infused so that learners' brains can grow optimally while still meeting contemporary needs demanded by accounting jobs today.

Theoretical Framework

This research is guided and supported by the succeeding theory to comprehensively understand the relationship of these variables.

Cognitive Load Theory

The Cognitive Load Theory (Asma & Dallel 2020) The theory was proposed by Australian Educational Psychologist John Sweller a professor Emeritus in New South Wales, cognitive load theory is an instructional theory based on our knowledge of human cognition, this theory states that the working memory is only able to retain a limited amount of information at any time, hence, in order to maximize learning, one must refrain from overloading it (Sweller, 1988). This theory identified the three forms of cognitive load theory; Intrinsic Cognitive Load refers to the complexity of learning tasks due to the way the learning kit is presented, Sweller suggested that it can be reduced by changing the learning material and making it plainer and more understandable, a related example of this is learning a book with the graph are much more appreciated rather than reading without pictures. book with graphs is much more appreciated rather than reading without pictures.

Extraneous Cognitive Load is the difficulty of processing information it is a working memory load that a learner experiences as it interacts with the instructional materials, another way to define extraneous cognitive load is the interruption of the learners in processing the information, an example of this is when two people are talking to a place where you are studying, it creates a distraction to the learners, and lastly the Germane Cognitive Load contains the help of processing the information to contribute with the preservation of the construction of schemas. The common example of germane cognitive load is creating graphs, diagrams, and charts or turning the information by writing. For a more effective learning process, Sweller highlighted that one must enhance extraneous cognitive load, control and organize intrinsic cognitive load, and encourage germane cognitive load.

In relevance to the study, The accounting profession is full of challenges, which require knowledge and skills to overcome. In this context, accounting software has become an effective instrument that can affect students' mental abilities too. To understand such impact it is necessary to study the basics of cognitive load theory.

Cognitive load theory states that the human mind can process only a limited amount of information at a time. Cognitive overload takes place when more information is given than this limit allows for. Learning and performance suffer from this because our brains have difficulties with processing and remembering data.

Integrating proper accounting software into curricula may greatly decrease the cognitive load in students as well as foster their critical cognitive abilities development.

Bloom's Taxonomy

A theoretical framework, Bloom's Taxonomy, is intented for education that acknowledges its three area: cognitive skills, which focues around knowledge, comprehension and critical thinging about a certain subject.

Benjamin Bloom formulated the Bloom's Taxonomy in 1956 and was revised in 2023, aside from the three domains of learning, it has 6 hierarchical levels namely create, evaluate, analyze, apply, understand, and remember. Moreover, the definition of this is create - create and develop something new, evaluate - use information to make judgments, analyze – identify schemas or relationships, applying – use information in a new information, understanding – grasp the meaning of materials, and lastly Remember – recall specific task making it useful for accountancy students in grasping more intellectual in accounting software with cognitive skills.

Bloom's Taxonomy is indeed a useful tool for accountancy student to better understand cognitive skills and their application in the utilization of accounting software, common skills of students in terms of cognitive abilities are remembering, memorizing, and understanding the fundamentals of accounting concepts, and accounting software serve as a practical way to prop up these skills for students to interact with and recall key principles.

To make the education of accounting students more interesting and effective, teachers should interweave different software into their courses while also establishing activities that encourage higher-order thinking according to Bloom's Taxonomy. This system allows students to move past memorizing facts so they can gain analytic, problem-solving as well as critical-thinking skills which are vital in succeeding in any accounting career. As technology progresses, accountancy software could become an even stronger tool for fostering cognitive development among future accountants.

Technology Acceptance Model

The Technology Acceptance Model is based on the research that Fred Davis completed in 1989 but reviewed by the researchers Granić and Marangunić (2019) who state that Davis speculated that the user's perception of the system was a significant determinant of whether they would utilize or decline the system. Perceived usefulness was expound as the stage where a person believes that using a specific system or software would improve one's performance, on the other hand, perceived ease of use was explained as the stage in which a person is convinced that the utilization of software or system would be effortless.

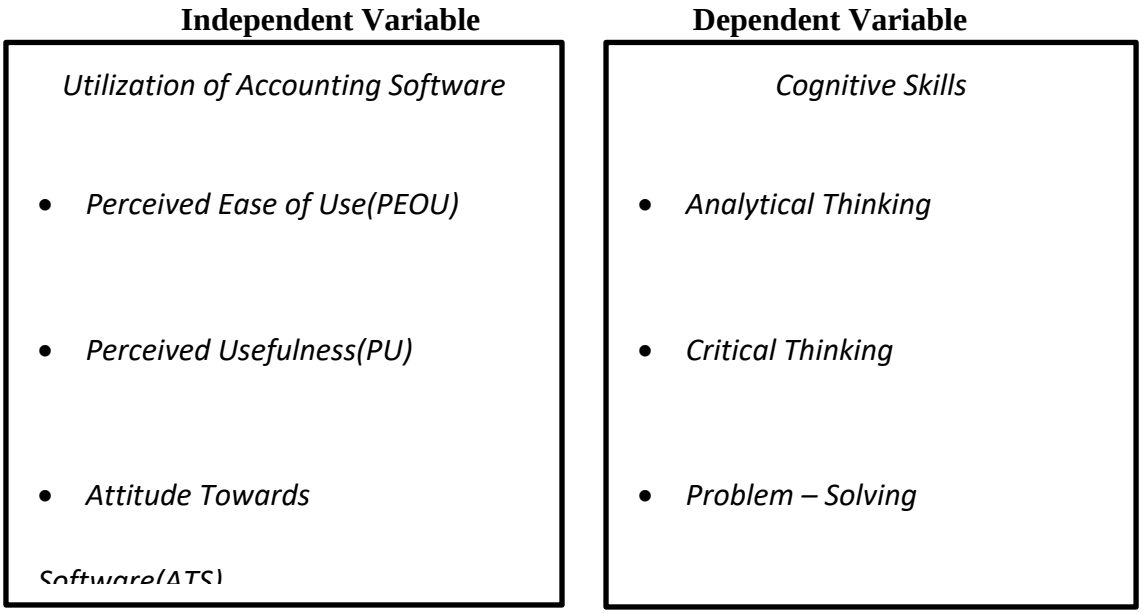
Accounting the perceived usefulness (PU) states that if students believe that the software enhances their performance, makes their tasks easier, and unlocks information, student will indeed be more likely to engage in it for an extended period, whereas the simple debit and credit for students will be more interesting transforming accounting into captivating exploration rather than endless work or routine.

Another is the perceived ease of use (PEOU) if the software is designed as student-friendly therefore students will have a strong foundation of learning rather than an outdated and hard-to-control one, universities must not just offer software to students but also consider a lot more things concerning their learning such as the good feature of the system, easy to understand, guided with gentle steps, and the minimizes errors becomes companion, the ease of navigating its features encouraging smooth task.

In relevance to the study, accounting students will be the highlight of this theory as the technology acceptance model (TAM) supports the utilization of accounting software especially in terms of the type of software, how long the experience, and the frequency of use of the students in the software because with that information in mind it can be measure depends on the information the student have in mind and the experience that can be applied in their future, it could be a good start for students to have background in this type of matters that can be a very useful tool in their working journey.

It was also shown that to measure the perceived usefulness some questions can be asked to rate using a points Likert scale with the following questions, using this software at school would help me complete tasks faster. Using this software would lessen my working hours in school etc. While there are also sample questions to measure the perceived ease of use such as learning how to handle the system would be easy for me. I would find software student friendly Etc.

Operational Framework



This study shows the independent variable and the dependent variable and its respective sub-variables wherein this study uses the conceptual framework (ID-DV) Model. This study will investigate the relationship between the Utilization of Accounting Software and its sub variables such as perceived usefulness, perceived ease of use, and lastly attitude towards software while cognitive skills including the factors of Critical Thinking, Problem-solving, and Analytical thinking of accountancy students considering the factors influencing the dependent and independent variables.

Statement of the Problem

The utilization of accounting software in accounting education programs has gained significant attention in recent years, therefore there is a need for researchers to understand and analyze the relationship

between the utilization of accounting software & cognitive skills of Accountancy students in selected private schools in Calamba. This study aims to address the following key issues:

1. What is the level of utilization of the accounting software of the students in selected private schools in the city of Calamba in terms of:

1.1Perceived ease of use (PEOU)
1.2 Perceived usefulness (PU) and
1.3 Attitude towards software (ATS)

2. What is the level of cognitive skills of accountancy students in terms of:

2.1 Analytical Thinking;
2.2 Critical Thinking and
2.3 Problem–Solving?

3. Is there any significant relationship between the level of utilization and the acquired cognitive skills of the accountancy students in selected private schools in Calamba?
4. Based on the results of the study what output can be proposed?

Hypothesis

The hypothesis presented below will be tested for its level of significance

Ha: There is no significant relationship between the Utilization of Accounting Software and Cognitive Skills.

Significance of the Study

This research intented to provide valuable insights and knowledge to individuals regarding the relationship between Utilizing Accounting Software & Cognitive Skills of Accountancy Students.

Accountancy Students. This study teaches accounting students how to be more creative and efficient when creating informative financial reports and how to develop critical thinking and abilities. Accountancy students' academic accomplishments are also improved, as is their approach.

Future Accountancy students. Are preparing for roles that involve complex financial analysis, auditing, and reporting. The findings of the study can be used to customize training materials to the real-world demands of the accounting profession. This guarantees that future students are academically prepared and have the necessary practical skills for their future positions.

School Management. This study has the potential to provide significant insights and recommendations for private school management in Calamba to improve financial management, instructional procedures, gaining enrollees of accountancy students, and the general competitiveness of its accounting graduates in the job market.

Software Developer. software developers can benefit from this study by gaining valuable insights into user behavior, preferences, challenges, and increasing income because of additional users. This information can be used to enhance the quality of accounting software, tailor it to educational contexts, and establish collaborative relationships with academic institutions.

Professors. The study can provide a valuable understanding for the professors about the factors of critical thinking and technologies used for accounting, and it can help the professors clarify the significant relationship between accounting software and cognitive skills.

Researchers. This study will help the researchers to enlarge their knowledge about the relationship between accounting software and cognitive skills, additionally, researchers will discover more strategies

and become an excellent illustration of a more comprehensive study of the connection between accounting software and cognitive skills.

Future Researchers. This study is accessible for future researchers to enhance their knowledge when it comes to the relationship between accounting software and cognitive skills, also this serves as a source of information about what makes the effect of accounting software and cognitive skills in the workplace.

Scope and Limitation of the Study

This research focused on accounting students utilization of accounting software & cognitive skills in selected private schools in Calamba. The data collection will be conducted on random accountancy students who have already taken on-the-job training or those who have exposure and experience in using accounting software, specifically a 3rd year student and 4th year student taking BSA, that will be held in a selected school in Calamba.

Definition of Terms

The following terms were conceptually and operationally defined to help readers understand the study.

Accounting Software. Accountancy students effectively use accounting software for reporting, financial analysis, and other tasks in academic and professional settings. Accounting software assists bookkeepers and accountants in recording and reporting financial transactions.

Analytical Thinking. Analytical thinking is a logical process that breaks down complex issues into smaller, more manageable parts, aiding in problem-solving in various fields such as science, technology, society, business, and management. It involves abstractly separating a whole entity into its constituent parts, and studying their relationships. This trait is highly sought after by job candidates as it aids in problem identification, data extraction, and problem-solving.

Cognitive Skills. Critical thinking, decision-making, problem-solving, and analytical reasoning are included in the mental abilities and processes measured by observable behaviors and performance in related accounting software activities.

Critical Thinking. The cognitive process demonstrated by accountancy students in analyzing, synthesizing, and evaluating information related to accounting principles, financial data, and business scenarios. Critical thinking involves the ability to assess the logical coherence of arguments, identify assumptions, recognize patterns, make connections between concepts, and draw reasoned conclusions.

Decision-Making. The potential of accountancy students to analyze information, consider alternatives, and choose appropriate courses of action in accounting scenarios, as demonstrated through assessments, case studies, or simulated decision-making exercises.

Duration of use. It will be measured in hours or minutes, during which accountancy students actively engage with accounting software to perform various financial and managerial tasks. The duration of time, expressed in hours or minutes, that accounting students spend actively using accounting software to complete different administrative and financial duties.

Frequency of use. The quantitative assessment of how frequently accounting students use and evaluate accounting software tools over a given amount of time. This is to be determined by calculating the number of times that users engage with the program during a certain period, for as via signing in, completing tasks, or using different features, (e.g., daily, weekly, monthly).

Types of accounting software – (SAP). accounting software is an integral component of the SAP enterprise resource planning system, designed to streamline and automate financial processes within an

organization. It encompasses modules such as Financial Accounting and Controlling, offering a comprehensive suite of tools for managing financial transactions, reporting, and decision-making.

Review of Related Literature

This part of the research deals with several works and studies by diverse writers or subjects linked to the current aims. These review materials, from which the researcher gained perception and knowledge, were crucial and helpful in conducting this research.

According to (Cele, W. 2023) Accounting technologies must be prioritized by South African higher education institutions to best prepare accounting undergraduates for the job market. This study explores students' perceptions of the applicability of accounting information systems accounting software packages in the teaching and learning of financial accounting in the era of the Fourth Industrial Revolution, at the Durban University of Technology. The research objectives focused on the students' awareness, knowledge, usage, and perceptions of accounting software packages. Additionally, the research objectives examined the students' knowledge of the Fourth Industrial Revolution. The researcher used the Technology Acceptance Model (TAM) as the study's theoretical framework. Additionally, the study found that a significant proportion of the students had limited awareness and knowledge of accounting software packages, indicating a need for improvement in their understanding and usage of these systems.

The study of Octaviany, N., and Indrianingsih, M. 2021) shows the purpose of this research, which is to use Accurate software to educate the public about digital MSMEs. For the 10 MSMEs who used digital platforms but did not use precise software to support the study, the researchers employed descriptive approaches. The results show that during the practice, four aspects have an impact on the medium, small, and medium-sized enterprises' (MSMEs') prospective guiding processes' architecture. In accordance with the data, more than half of the infrastructure and facilities have relevance to the competencies of MSMEs because they have used the software. MSMEs used Accurate software to improve their bookkeeping procedures and earned experience that was essential to digital platforms.

According to (Oliveira, H. C., Pereira, Â., & Vaz, A. F. 2019) education and training are no longer possible without technology. The complexity of the new accounting period demands new abilities needing an adaptation of the training approach. Teachers must examine multiple assessment components and deal with a huge amount of information; therefore, specific software must be designed to support education and training. We use triangulation methods to investigate a course developed in 2002 for the Accounting and Administration graduation of a polytechnic higher education school in Portugal. In the course, students work in groups to operate a virtual corporation. Our goal is to analyze the evaluation model and measure students' perceived value of each component. This model includes a software grid that covers all evaluation tasks, including oral presentations, written tests, task operationalization, physical dossier assessment, punctuality and attendance, ethical behavior, and corporate management reports. This program helps teachers during sessions and provides feedback and transparency in the student evaluation process. We find that this assessment paradigm is quite complicated, containing server components that develop new skills. Students appreciate the importance of being tested across a wide range of competencies because they believe they are all equally significant. We found no association between a student's work experience or first-semester course marks and their perceived value to any evaluation component. This study contributes to higher education in accounting by presenting an assessment model aligned with students' perceptions, training them for the complex and uncertain

business reality. This study contributes to higher education in accounting by presenting an assessment model aligned with students' perceptions, training them for the complex and uncertain business reality.

According to the study of Meiryani M. 2020, it shows that the study intends to shape the capability to use learners social media to boost understanding and proficiency of learning material more broadly and meticulously, which can help enhance the learner's accomplishment while supporting government projects that utilize social media with confidence. The goal of this research is to examine the process of using social media for accounting learning and to identify its applicability in studying information systems for accounting at Bina Nusantara University's accounting education program. The purpose of social media is to teach information systems for accounting and increase student academic progress. This study is a descriptive quantitative and qualitative investigation. Accounting study program students from Universitas Bina Nusantara's Faculty of Economics and Communication who were pursuing the accounting information system course participated in the study. Interviews and observations were used to collect data. The findings showed that leveraging social platforms can increase the value of learning and its outcomes. The lecture engagement between students and lecturers are able to continue online to address concerns relating to lecture material, making it easier for them to understand the material due to the degree of interactions and conversations that take place beyond the class hours.

According to Omotilewa Oluwatoyin Olufemi (2021), the main objective of financial reporting is to deliver useful details in evaluating the achievements of a business and prospects for the future. Poor-quality reporting on finances includes imprecise and equivocal information, which may lead to in losses and a loss of trust in the corporate management structure. As globalization progresses, business establishments must create methods of reliable and quick processing of financial information for user decision-making. As a result, this research was carried out to examine the influence of accounting software on the quality of corporate reporting. The study employed a cross-sectional survey research approach and a standardized set of questions to collect raw data. Technology has altered the face of the business industry. Accounting software is formulated for businesses accounts' supervisions and simplifies organizations' financial operations. Accounting software makes it uncomplicated for business owners in overseeing financial processes, executing financial duty accurately and swiftly thus escalating corporate reporting in a computer-operated business environment. Based on the findings brought about by the data analysis, the study concluded that accounting software is an effective method of gathering and processing data and information to develop quality corporate reports for supermarket outlets in Lagos state.

A study by (Qader, K. S. 2022) shows that the installation of accounting software in Iraq's Kurdistan area will be inspected in this study's main purpose. The researchers employed quantitative approaches to identify the variables that influence accounting software installation preparation, such as technological preparation, human resource and customer preparedness, content preparedness, leadership preparation, educational preparedness, and cultural readiness. Erbil presently includes seven small and medium-sized enterprises (SMEs). The poll was distributed at random to SMEs' 120 administrative staff members. This study included 104 participants from numerous small and medium-sized firms in Kurdistan, Iraq. It was determined that in Erbil SME's preparedness for the use of accounting software, technological readiness was the most crucial factor, while human resource readiness placed in last. Accounting software and technology complement each other. Instructors are obliged to utilize and understand modern technological advancements, while simultaneously, implementating these developments on-the-ground inside the four walls of the homeroom. Will have a direct influence on the continuous progression of

these upgrades. The impacts of technology are profound and wide-ranging, influencing not only the SMEs, but also the educational community. The use of technology as a teaching tool is highly effective, additionally, there is a developing accounting software that requires extensive cooperation with other equipment and applications.

A study by Pushkarev Y. V & Pushkareva E. A. (2022) indicated that the continuous evolution of digital technology in both society and education deeply affected the development of cognitive abilities of individuals in terms of effectiveness and efficiency by determining its factors influencing the cognitive skills under the current state of digital transformation, wherein the study also highlighted that there is a need in digitalization of education to form the metacognitive abilities including, systematic thinking and strategies of the individual.

Another research study by Novikova A. A., (2023) wherein it was investigated what is the formation of cognitive skills in students by assessing the possible factors in the development and revealing the educational technologies that help in building the cognitive competence of the students, in the result of the study was identified that the school interventions in increasing the students' learning interest are by incorporating the educational technologies and the effectiveness of using the traditional educational form in developing basic cognitive abilities of the student, the author mentions that based on the correlational of the use of educational technologies with the structuring of cognitive competence of the student there is a need to single out the most efficient and effective educational means of their formation.

According to (Zhang Lanlan, Aidi Ahmi, Oluwatoyin Muse Johnson Popoola 2019) Computerized Accounting Systems (CAS) are utilized as an instrument to assist accountants and business owners in recording everyday company operations and producing accounting reports efficiently. However, the user's adoption of CAS varies, particularly in terms of the factors influencing utilization and adoption level. The purpose of this article, among other things, is to scrutinize the relationship or connection between the technological acceptance model (TAM) and the utilization of CAS. The primary goal aims to investigate at the relationship between CAS use and the two TAM variables—perceived usefulness and ease of use—among accountants working for small and micro businesses (MSEs). Additionally, perceived ease of use (PEOU) is the extent to which an individual believes a particular system is easy to use. User-centric design aims to create intuitive products. Perceived ease of use substantially influences IT customers' receptivity and usage habits, according to several prior research. Perceived usefulness refers to a customer's idea believing the technology would boost their work efficiency. For instance, if someone is delighted when they use a specific system and discover that their work productivity has grown by some amount, it indicates that the system has a greater influence on utility, and their attitude will change in a positive way. Furthermore, according to this study, both ease of use and perceived usefulness had a positive impact on CAS use. The research's multiple regression analysis reveals a favorable relationship between reported ease of use and perceived usefulness of CAS. The fundamental objective of this investigation was thereby achieved, and the research issues highlighted in the initial chapter were addressed.

The research model was built around four characteristics that impact the aim to adopt cloud-based accounting software: perceived usefulness, perceived ease of use, perceived convenience, and perceived safety and privacy. The findings suggest that perceived usefulness along with convenience of use had a beneficial impact on organizations' aspirations to employ cloud-based accounting software. Furthermore, the study discovered an advantageous connection between perceived convenience and perceived ease of use in terms of perceived usefulness; perceived convenience influenced perceived ease of use positively.

A study conducted by Kholilah et al. (2022), wherein the researchers investigated the effects of perceived usefulness, perceived ease of use, favorable circumstances, societal factors, and individual creativity on the prevalence of cloud computing implementation, indicated that the aim to use cloud computing is determined by the perceived ease of use and favorable circumstances and that the three additional variables were proven not to affect cloud computing implementation. Cloud computing is a useful instrument that helps students exchange data and do homework or tasks that can be accessed from various gadgets; hence, this study proves valuable due to the growing requirement of comprehending student technology since the initiation of cloud computing into education.

Chandrapala & Janaki (2019) a research study that investigated the effects of the utilization of accounting software on students' performance, wherein the researchers highlighted 6 proxies which are prior knowledge of accounting, the use of accounting software, perceived usefulness, study habits, and experiences in computer literacy and gender, the researchers use the 6 proxies to determine the impact of the accounting software utilization wherein the study concludes that gender cannot contribute to the significant impact but the acceptance toward the use of accounting software etc.

Julia & Paulina (2021) found that automated accounting can have an impact on both accountants' practice and professional roles. The procedure of accounting has become more effective and useful as a result of labor automation, but the study also claimed that it increases the risk of loss of control.

A study by Hassan Damerji (2019) states that some universities must determine the readiness of accounting students for their accounting education such as innovative technologies, the study also shows that the technology readiness acceptance model is an effective predictor of accounting students especially for universities to effectively identify the degree of technology preparedness of the accounting students.

Thottoli (2020) proves that accountancy students should familiarize the utilization of accounting software, especially in entering the world of business even small business enterprises, according to the researchers, higher education must guarantee that the course of study provided to graduating learners includes enough theoretical and practical guidance on generalized accounting software, so that students are knowledgeable and familiar with the usage of the abovementioned software, the researchers also mentioned that accounting software helps SMEs in terms of recording day to day transaction, so in this study it was suggested to have proper learning beforehand for the accounting students.

In the research study of Noori et al. (2023) it was stated the possible impact of enhancement in terms of technology on accounting education, and upon checking the outcomes of the study It was mentioned that integrating technology into accounting classes improves student interest and retention, as well as their capacity in critical thinking, in the findings of the research providing students the access in online learning platforms, multimedia, software would improve the accounting students overall accounting learning experience.

A research study by Saidi et al. (2019) proves the importance of using SAP software in accounting education, the result of the research is that the students were convinced the use of the said accounting type of training was an invaluable additive to their learning, and with that experience coming from using the software students states that it has the capacity to improve their professional lives afterwards and aid them explore job prospects.

According to another research study by Al-Hattami (2023), the result of TAM applicability displayed that the behavioral intention's entire variance explanation is high at 59.4 percent, which could help institutions of learning and lawmakers in modifying policies and developing education curricula that will

encourage and improve the use of technology such as computers and software that could result in better opportunities and ensure the success of students.

The study by Salloum et al. (2019) proves that there was a positive impact on the students in terms of system effectiveness, computer self-efficacy, and computer playfulness on students' willingness the use e-learning systems. It was also proven that in that perceived of using e-learning there is a high chance for students to apply it in the future, wherein the researchers suggested designing the software students friendly such as adding important features that would cater to the similarities of works in the future, to build a strong core of memories or experience in the student to carry it to their future.

Another research study by Omer and AlYoussef (2023) discusses the result of the study wherein it was mentioned that students' willingness to perceive support, information quality, subjectivity, adoption of technology, etc. are successful factors in their adoption the technology enhances learning, with those perceptions of students of the benefits of technology enhances learning and improves their learning activities, peer interactions, the sharing and exchanging of knowledge.

Killi and Berikol (2020) mentioned that it is important for accounting students to be fully equipped with the latest technology in teaching accounting education, that it is important to support the development of accounting education to keep up with the change in the world especially in the rapid digitalization and as a future accountant it holds a fundamental source of knowledge, especially in day-to-day operations, that is why the researchers were highly suggested that the use of modern technologies that will support the accounting education is highly encourage and suggesting for some universities to support and assist the needs of the school to cater enough knowledge to students.

Another research study by Utami and Yulianto (2019) explains the effects of technological advances in companies, wherein the utilization of accounting software that employs computerized system aids in handling accounting records such as storing transactions, categorization, summarizing, and preparing the needs of accountants, with the level of modernization in technologies, some companies push their own to adapt the use of technologies to have fastest progress and to improve the company performance, the researchers also mentioned that accounting software provides accurate accounting, functional improvement and lessen the works of accountants.

A research study by Fatimah (2022) highlights the results of how the application of technological advances affects the accounting information systems's efficacy. In analyzing, the researchers mentioned that there is a need to boost the amount of programs/applications utilized to support the administrative procedure, that using this software will have an advantageous effect and enhance the human resources' capabilities to operate faster in handling accounting-related issues, therefore it was highly suggested to improve job qualifications, which included individuals's technical and functional skills

Another research study by Emmanuel (2022) stated that technological innovation has contributed to the transformation in the accounting field. It explains how technology contributed to the invention and development of various software, specifically the accounting software used in tax calculations, inventory, etc. It is mentioned that before, students, even working people, made accounting tasks difficult due to manual calculations, and judgment so they are more prone to making mistakes.

Ukata and Udeh (2022) explain in their study the result of their research that the level of usage of interactive technologies by corporate education instructors for teaching accounting courses was extremely low. Furthermore, they concluded that corporate education instructors varied in their level of usage of interactive media technologies for teaching accounting courses based on their educational background as well as institution ownership, wherein they recommend training for the lecturers.

A study by Sargent & Winton (2023) mentioned that cognitive skills play a huge part in the advancement of the professionals in accounting; however, it is the higher education's responsibility to fill in the major role of helping students develop these cognitive abilities including analytical and critical thinking as well as decision-making. This study investigates the relationship between the cognitive skills of students together with their academic performance by measuring their lower–level and higher–level cognitive abilities. It was highlighted that the accounting profession neccesitates data analytical skills therefore it was suggested for professors to provide supported opportunities to practice and develop their analytical skills.

Another study by Wang & Lin (2020) mentioned that accounting students who participated in a training program in cognitive skills had higher scores than those who did not take it.

E. A. J. Terblanche (2021) a research study that says professors must be equipped with a better foundation and understanding of the critical thinking competencies required of the students for them to meet the changing demand in the accounting profession, wherein this research serves as a guide to proposed a curriculum design and revision on the academic programs at higher education provide enhancement and good foundation of critical thinking.

Susan K Wolcott and Matthew J. Sargent (2021) said that accounting education research has demonstrated the need for students to develop more critical thinking skills. Since the accounting industry is still undergoing significant change and beginner accountants are anticipated to possess higher critical thinking abilities early stages of their careers, this need has become even more crucial To find important suggestions for accounting education that will simultaneously foster the development of needed critical thinking abilities and accounting technical knowledge, we reviewed the literature on higher education, considering current higher education research. The reflective judgment model is recommended by accounting educators for a better understanding of students' thinking and for designing effective learning activities, promoting the adoption of existing recommendations for improved critical thinking education.

According to Cris Manlapaz & Dhane Vic Devebar (2020), Accounting topics are one of the fundamental subjects of accounting students. It requires more understanding and critical and analytical thinking. The researchers observed that some of the students are struggling with accounting subjects. This study aims to improve the analytical thinking of the students. Furthermore, the importance of this study is that it may help accounting students improve their analytical and critical skills.

Radzi & Yaakob (2019) a research study that perceived the usefulness of accepting the use of accounting software, wherein the study mentioned that the acceptance of the use of accounting software, can enhance job performance and the aspect of easily understand or operated is taken into consideration and provide improvement in the understanding of the students.

According to Nesha Nenandha. (2020) people in Indonesia are getting more accustomed to utilizing a payment system that offers convenience and flexibility for transactions at any time and place. Thus, in order to better understand the factors influencing people's interest in buying payment systems, a research study was conducted under the title "Exploring the Impact of Perceived Utility, Ease of Use, and Risk Perception on the Adoption of Digital Payment Services among Accounting Students". A sample of 95 Trisakti University accounting students who utilized payment methods were employed in this study. Several data analysis approaches, including analysis, validity assessment, reliability testing, normality checks, multicollinearity examination, autocorrelation assessment, multiple linear regression analysis, f-test evaluation, and coefficient determination, were utilized. According to the data, perceived usefulness and ease of use increase adoption interest, but perceived risk affects adoption interest.

A study was conducted by Sudaryanto M., Hendrawan M. A., and Andrian T. (2023) to determine the impact of technology preparedness, digital competency, perceived usefulness, and ease of use on the implementation of artificial intelligence technologies among accounting students. It used quantitative methodologies, such as a 44-item questionnaire, and a convenience sample strategy to select 152 accounting students from universities in West Jakarta, Indonesia. Upon using the Partial Least Square Path Modeling (PLS-PM) method to analyze the data collected, the study demonstrated the substantial impact of perceived ease of use and usefulness on the adoption of artificial intelligence technologies; however, digital skills and technological competence have no bearing on artificial intelligence technology adoption. Nevertheless, digital skills and technological competence have no impact on artificial intelligence technology adoption. Accounting professionals believe artificial intelligence will play an essential part in the near future. Accounting students must be ready for the day when developing artificial intelligence becomes important.

Ayu Ari and Fityan Izza Noor Abidin (2021) used a quantitative approach to collect data from students at Muhammadiyah University Sidoarjo through surveys administered via Google Forms. The objective was to determine whether computer self-efficacy, learning motivation, and accounting knowledge have an impact on accounting students' anxiety when using accounting software. Data feasibility is assessed with reliability and validity tests, while this hypothesis is examined with tools for data analysis such as multiple linear regression and the T-test. The study showed that these factors do indeed affect the level of computer anxiety experienced by students when using accounting software.

Gofwan, H. (2022) states that in the modern day, the information system for accounting functions as an unwavering instrument in the grasp of administrators seeking to retain an advantageous position in the face of accelerating advancements in technology, expanding awareness, and demanding standards coming from clients and company proprietors. This research’s purpose is to evaluate the impact of the Accounting Information System on firm financial performance using an overview of the empirical literature approach. Through an exploratory research design, this study indicates that the information technology's capability to enable businesses to create and utilize automated processes to monitor and document monetary transactions in order to improve managerial decision-making, internal controls, and financial report effectiveness is the most significant effect it has on accounting. As a result, the research advises organizations to prioritize the use of an Accounting Information System or accounting software to continue supporting successful performance that can be sustained.

Furthermore, the study by Floştoiu, S. (2019) says that the achievement of any enterprise depends on management decisions, which are informed by thorough data analysis. Accurate information is crucial for making effective decisions, and accounting information, recognized for its relevance and credibility, holds a pivotal role in this process. It guarantees an accurate representation of economic phenomena at micro and macro levels. Therefore, accounting information is regarded as the cornerstone of the decision-making process within the management system. This article aims to outline the primary attributes of accounting information, establishing it as both the object and subject of management.

Furthermore, a study created by Thottoli M. M. (2020c) found that the understanding of accounting software has an enormous influence on its utilization, implying that there is an important and beneficial connection between comprehension of extended accounting software and the usage of such extended or modified accounting softare by SMEs in Oman. Furthermore, this study provides concrete proof of the accounting software knowledge's impact on its deployment or use by SMEs in Oman. It also emphasizes the use and benefits of accounting software among accountants from diverse SMEs. Furthermore, it

would be useful to suggest that SMEs and other firms utilize extended or modified accounting software to improve the procedures used by accounting professionals.

METHODOLOGY

The research techniques employed in the study are covered in this chapter. It encompasses a discussion of the research design, study participants, population and sampling methodology, research instrument, data gathering procedure, and statistical treatment of the data.

Research Design

This research study is quantitative data specifically descriptive correlational design. This study will be able to determine the significance of the relationship between the utilization of accounting software and the cognitive skills acquired by accountancy students.

According to Parker and others (2023), these types of research designs are used to address the questions "What is x?" and "How are things related?" This type of research design commonly uses surveys or observational methods to gather data. Surveys are one of the most used types of methods for gathering a large scope of information particularly individuals' experiences, beliefs, and attitudes.

Respondents of the Study

This study's respondents will be the accountancy students who attended the on-the-job training (OJT) or those who have already taken and completed the on-the-job training based in selected private schools in Calamba. The actual sample of the study was conducted to

School	Total Population	Target Sample Size	Actual Sample Size
University of Perpetual Help System Dalta Calamba Campus	20	20	20
Colegio De San Juan De Letran	38	38	38
Lyceum of the Philippines University	14	14	14
PHINMA Rizal College of Laguna	15	15	15

Figure 1: Respondents from Selected Private Schools

The researchers chose this list of schools for the reason that these schools are utilizing/offering the use of accounting software in their accounting education in the City of Calamba. The students should have the experience and knowledge of the software to be qualified as respondents.

Research Locale

This study will be conducted on selected Private Schools in Calamba such as the University of Perpetual Help System Dalta Calamba Campus, Colegio De San Juan De Letrán, PHINMA Rizal College of Laguna, and Lyceum of the Philippines University. These schools were selected to analyze the relationship between the Utilization of Accounting software & Cognitive skills.

Population and Sampling Technique

The research used a total enumeration of the respondents since it was only 87 students in total from 3rd-year to 4th-year students of accountancy, Lyceum of the Philippines has 8 3rd-year and 6 4th-year

students, in Rizal College of Calamba only has 15 3rd year students, in University of Perpetual Help System DALTA who only has 20 students composing of regular and irregular students who has 3rd and 4th year standing, and lastly in Colegio de San Juan de Letran that has 20 3rd year students and 18 4th year students in a total of 87 students, To collect all the data the researchers utilized the use of total enumeration to collect all the responses of the questionnaires. This type of technique will apply to the thesis entitled "Utilization of Accounting Software & Cognitive Skills of Accountancy Students in Selected Private Schools in Calamba" to determine the connection between the Utilization of Accounting Software to Cognitive Skills of Accountancy Students to have a basis on what plan will be conducted, the population will be comprised of the Accountancy students specifically 3rd year to 4th year. They will be divided into subgroups depending on their relevant characteristics such as their year level.

To sum up, the total enumeration of respondents is best suited to the respondents which are the accountancy students, in the study of "Utilization of Accounting Software & Cognitive Skills of Accountancy Students in Selected Private Schools in Calamba" to better understand the relationship between Accounting Software and Cognitive Skills, that led the researchers to come up with an output that will also assist the student to be well-prepared for their future.

Research Instrument

This study is guided by an online survey distributed among students from selected private schools. The researchers will use the Likert Scale as a research instrument to measure the students in terms of the utilization of accounting software and their cognitive skills, to identify the relationship of the two.

Strong Agree (4)	Agree (3)	isagree (2)	Strongly isagree (1)	
				Using the accounting software has improved my understanding of accounting concepts and principles.

Figure 2: Sample Likert Scale (Utilization of Accounting Software & Acquired Cognitive Skills)

Data Gathering and Procedure

For the collection of data among the respondents, the researchers determined the relationship between accounting software and cognitive skills of accountancy students by answering the questionnaires provided by the researchers to be distributed per selected school in Calamba by sending it online with the use of Google Forms, for the students to answer it without any problem the researchers made sure that the questions were clear and precise, it also includes sections to specifically measure their cognitive skills and the use of accounting software. The survey form will be accessible through any gadgets such as phones, laptops, tablets, etc., The researchers also made sure of the confidentiality of the respondents in answering the survey form. This Data gathering and procedure will serve as the study's focus to fully determine the relationship between accounting software and cognitive abilities and to further information about this study.

Statistical Treatment Data

The ones that follows were the statistical treatments that were applied to the study:

1.The mean and the four-point Likert Scale were utilized to describe the degree of utilization of accounting software by learners in regards to perceived ease of use, perceived usefulness, attitude toward software, and level of cognitive skills of accountancy students in the context of critical, analytical, and problem-solving in selected private schools in the city of Calamba.

Arbitrary Scale for utilization of the accounting software:

3.25 - 4.00 Strongly Agree – Highly Utilized
2.50 - 3.24 Agree- Utilized
1.75 - 2.49 Disagree Moderately Utilized
1.00 - 1.74 Strongly Disagree – Not Utilized

Arbitrary Scale for cognitive skills of accountancy students 3.25 - 4.00 Strongly Agree – Very High
2.50 - 3.24 Agree- High
1.75 – 2.49 Disagree low
1.00 - 1.74 Strongly Disagree – Very Low

2.To determine the connection between the level of use and the acquired cognitive skills of the accountancy students in selected private schools in Calamba, the Pearson product-moment correlation was utilized.

Correlation Interpretation Guide:

± 1.00 perfect positive/negative correlation
± 0.76 - ± 0.99 very high positive/negative correlation
± 0.51 - ± 0.75 high positive/negative correlation
± 0.26 - ± 0.50 moderately small positive/negative correlation
± 0.01 - ± 0.25 very small positive/negative correlation
0.00 no correlation

The Pearson coefficient's significance was determined using the t-ratio formula and the table of critical values of t for two-tailed or one-tailed tests at the 0.05 or 0.01 level of significance, with df = n minus 2.

PRESENTATION, ANALYSIS, AND INTERPRETATION OF DATA

This chapter analyzes the data collected based on this thesis's frame of reference. This is divided into three parts: the level of utilization of the accounting software of the students in terms of perceived ease of use, perceived usefulness, attitude towards software, and level of cognitive skills of accountancy students in terms of critical, analytical, and problem-solving in selected private schools in the city of Calamba and test of a significant relationship between the level of utilization and the acquired cognitive skills of the accountancy students.

Table 1.1 shows the utilization of the accounting software of the students in selected private schools in the city of Calamba in terms of Perceived Ease of use. The composite mean is 3.71 and is interpreted as *Highly Utilized*. Accounting software will make it simpler to produce financial data and trends which yielded the highest mean score *of 3.77* and was interpreted as *Highly Utilized.* This is followed by a variable that Generating financial reports with accounting software is simple and effective with a mean score of 3.71 and was also interpreted as *Highly Utilized.* On the other hand, the statement "The Accounting Software clearly explains how to categorize transactions and manage accounts." with a mean of 3.64 and is interpreted as *Highly Utilized.*

1. What is the level of utilization of the accounting software of the students in selected private schools in the city of Calamba in terms of:

Table 1.1 Level of Utilization of the accounting software of the students in terms of Perceived Ease of use

Indicators	Mean	Interpretation
Generating financial reports with accounting software is simple and effective.	3.71	HU
Accounting software will make it simpler to produce financial data and trends.	3.77	HU
The Accounting Software clearly explains how to categorize transactions and manage accounts.	3.64	HU
The reliability and accuracy of the accounting software make it simpler to enter and adjust transactions.	3.67	HU
The process of creating reports like income statements, balance sheets, and other documents is simplified and less stressful when accounting software is used.	3.74	HU
Composite	3.71	HU

Legend: 3.25 - 4.00 Strongly Agree – Highly Utilized (HU) 2.50 - 3.24 Agree- Utilized (U) 1.75 - 2.49 Disagree Moderately Utilized (MU) 1.00 - 1.74 Strongly Disagree – Not Utilized (NU)

The data above implies that accounting software is effective and beneficial in various aspects of accounting activities such as in financial management; generating
financial reports, categorizing transactions, and the satisfaction of the users specifically the students in terms of the accuracy of the information and the reliability of the data provided by the software it does not just offer accounting features but also increases the user's satisfaction in use, therefore these results suggest that accounting software is not only popular but it also performs well in students where it is heavily relied on, that the accounting software function very well that could save students to not be associated with stress coming from a different facet of accounting.

According to Qader et al. (2022), it is important to place a strong emphasis on enhancing the effectiveness and efficiency of education, through the use of web-based applications and technological learning, both of which have significantly altered the traditional mode of educating students. It helps students to be more familiar with the use of accounting software and increases the chance of students' readiness in future accounting work such as adjusting transactions, journal entries, and other accounting-related work. If accountancy students encounter the functionalities and features of the software during accounting education, it would be a good start to become familiarized with the software especially if the experience is great and meets the student's satisfaction and triggers the students to explore its advanced features especially if the basic functions were easy to use then it increases the level of perceived ease of use of accounting software.

Another research study from Utami and Yulianto (2019) that connected to our data is the effect of information technology in business wherein the use of accounting software utilizing a computerized system helps manage financial statements such as the recording transactions, classification, and summarizing and preparing in the role of accountant, with the level of advancement in technologies, certain companies push their own to adaptation to the use of technologies to have fastest progress and to enhance the company performance, the researchers also mentioned that accounting software gives accurate accounting, enhance functionality improvement and lessen the duties of accountants.

Table 1.2 shows the level of utilization of accounting software by accountancy students in selected schools in Calamba with an overall mean of 3.53 which is interpreted as *highly utilized*, the responses in the statements "Using the software in school would enable us to accomplish tasks more quickly." gain 3.62 mean, considered statement with highest mean. On the other hand, it was followed by the statement "The Accounting Software analysis features to aid in learning financial concepts and theories by presenting data in a simple and actionable manner." and "The usefulness of accounting software could make it easier to study course content." that both had the lowest mean of 3.49 but also interpreted as *highly utilized.*

Table 1.2 The level of utilization of the accounting software of the students in selected private schools in the city of Calamba in terms of Perceived Usefulness

Indicators	Mean	Interpretation
The functionalities of the accounting software effectively satisfy the needs, which adds to overall satisfaction and enhances computer skills.	3.51	HU
The Accounting Software analysis features aid in learning financial concepts and theories by presenting data in a simple and actionable manner.	3.49	HU
The usefulness of accounting software could make it easier to study course content.	3.49	HU
The Accounting Software works effectively with various academic applications and platforms, making it easier to do the accounting course.	3.52	HU
Using accounting software in school would enable us to accomplish tasks more quickly.	3.62	HU
Composite	3.53	HU

Legend: 3.25 - 4.00 Strongly Agree – Highly Utilized (HU) 2.50 - 3.24 Agree- Utilized (U) 1.75 - 2.49 Disagree Moderately Utilized (MU) 1.00 - 1.74 Strongly Disagree – Not Utilized (NU)

The data above shows that utilizing accounting software in accounting education could positively affect the students in learning to account making it more necessary to apply to become proficient in real-time problems faced by an accountant or faced by an individual having the choice of work in line with accounting, it was implying that with the help of the said software, it will not just help the student to prepare in the future but also increases their computer skill as they do manual applications and increases the satisfaction of students. It helps the student to become more attentive in discussion as it helps them to accomplish tasks quickly.

Moreover, Thottoli's (2020) study has similarities to the result of our research data that proves that accountancy students should familiarize themselves and memorize the use of accounting software, especially in entering the world of business even the small business enterprise, according to the researchers it must ensure in the higher education that the curriculum for the graduating students include proper theoretical as well as proper training on generalized accounting software so that students will be aware and familiar with the use of the said software, the researchers also mentioned that accounting

software help SMEs in terms of recording day to day transaction, so in this study it was suggested to have proper learning beforehand for the accounting students.

Table 1.3 above reveals that the overall level of utilization of accounting software by accountancy students in terms of attitude towards software is *highly utilized* with an overall mean of 3.52. Using accounting software for future coursework would be beneficial & Familiarity with computer usage is essential nowadays because it provides practical benefits to students which yielded the highest mean of 3.61 that are interpreted as *highly utilized,* this is followed by the statement *"*Accounting software will help the students to be more engaged in learning." with a mean of 3.49 that is interpreted as *highly utilized.* On the contrary, "Accounting software enhances students' enjoyment of learning." had the lowest mean of 3.41 which is also interpreted as *highly utilized.*

Table 1.3 The level of utilization of the accounting software of the students in selected Private Schools in the city of Calamba in terms of Attitude Toward software

Indicators	Mean	Interpretation
1. Accounting software will help the students to be more engaged in learning.	3.49	HU
2. Using accounting software for future coursework would be beneficial.	3.61	HU
3. Familiarity with computer usage is essential nowadays because it provides practical benefits to students.	3.61	HU
4. Accounting software enhances students' enjoyment of learning.	3.41	HU
5. Journal entries, financial statements, and tracking income and expenses are enjoyable when it is done through accounting software.	3.47	HU
Composite	3.52	HU

Legend: 3.25 - 4.00 Strongly Agree – Highly Utilized (HU) 2.50 - 3.24 Agree- Utilized (U) 1.75 - 2.49 Disagree Moderately Utilized (MU) 1.00 - 1.74 Strongly Disagree – Not Utilized (NU)

The result above implies that it has a positive insight into the use of accounting software in educational settings, highlighting the benefits gathered in engagement, practical application, and utility in learning, students not only gain a good impression in software but also give enjoyment in the software making it to have a room for improvement and improve the attitude towards software of the students. Providing user-friendly software will increase the learning capabilities of students and give them a great start to engage more in learning. It is beneficial as it guides and does accounting-related work quickly and easily, assuring accuracy and reliable information, unlike the use of pen and paper approach which consumes more time than the application of software.

Moreover, a research study by Fatimah (2022) that gives connection to our data collection results because it highlights the results of how the application of technological advances affects the accounting information systems's efficacy. In analyzing, the researchers mentioned that there is a need to boost the amount of programs/applications utilized to support the administrative procedure, that using this software will have an advantageous effect and enhance the human resources' capabilities to operate

faster in handling accounting-related issues, therefore it was highly suggested to improve job qualifications, which included individuals's technical and functional skills

Ayu Ari and Fityan Izza Noor Abidin (2021) used a quantitative approach to collect data from students at Muhammadiyah University Sidoarjo through surveys administered via Google Forms. The objective was to determine whether computer self-efficacy, learning motivation, and accounting knowledge have an impact on accounting students' anxiety when using accounting software. Data feasibility is assessed with reliability and validity tests, while this hypothesis is examined with tools for data analysis such as multiple linear regression and the T-test. The study showed that these factors do indeed affect the level of computer anxiety experienced by students when using accounting software.

2. What is the level of cognitive skills of accountancy students in terms of:

Table 2.1 The level of cognitive skills of accountancy students in terms of Critical Thinking

Indicators	Mean	Interpretation
It can spot discrepancies and anomalies in financial records more effectively due to the use of accounting software.	3.45	VH
Using accounting software has increased attention to detail when analyzing financial information.	3.51	VH
The functions of accounting software are critically evaluated to understand their relevance to financial management.	3.47	VH
Analyzing how the features of accounting software contribute to the accuracy and efficiency of financial data management.	3.56	VH
Using critical thinking skills to solve problems encountered while using accounting software functions.	3.53	VH
Composite	3.50	VH

Legend: 3.25 - 4.00 Strongly Agree – Very High (VH) 2.50 - 3.24 Agree- High (H) 1.75 - 2.49 Disagree low (L 1.00 - 1.74 Strongly Disagree – Very Low (VL)

This table shows that the level of cognitive skills of accountancy students in terms of critical thinking is very high with a composite mean of 3.50 which is interpreted as v*ery high*, "Analyzing how the features of accounting software contribute to the accuracy and efficiency of financial data management." that had the highest mean of 3.53 that is interpreted as v*ery high*, followed by the next statement "Using critical thinking skills to solve problems encountered while using accounting software functions." with a mean of 3.53 as interpreted as v*ery high*. On the contrary, "It can spot discrepancies and anomalies in financial records more effectively due to the use of accounting software." had the lowest mean of 3.45 which is interpreted as v*ery high*. These findings indicate that most respondents agreed critical skills were enhanced using accounting software. The result shows how effective software affects how critically students think, that the mentioned statements were highly acquired by the accountancy students using the accounting software.

The above result implies that students acquired cognitive skills in terms of critical thinking based on the statement wherein it indicates how accounting software affects the level of cognitive skills, particularly in improving attention to detail, identifying discrepancies, and enhancing financial data management in terms of accuracy and efficiency. Accounting software does not just depend on improving one's

computer skills, but it also enhances cognitive skills making it more visible and applicable in a certain problem, wherein it will be more accessible to generate solutions, especially in terms of appropriate principles, standards, and more.

In addition, Susan, W., Matthew, S. (2021) study helps to support the result of our research surveys and our gathered data, it mentioned that accounting education research has demonstrated the need for students to develop more critical thinking skills. Since the accounting industry is still undergoing significant change and beginner accountants are expected to demonstrate stronger critical thinking skills early in their careers, this need has become even more crucial To find important suggestions for accounting education that will simultaneously foster the development of needed critical thinking abilities and accounting technical knowledge, we reviewed the literature on higher education, considering current higher education research. The reflective judgment model is recommended by accounting educators for a better understanding of students' thinking and designing effective learning activities, promoting the adoption of existing recommendations for improved critical thinking education.

Gofwan, H. (2022) states that in the modern day, the information system for accounting functions as an unwavering instrument in the grasp of administrators seeking to retain an advantageous position in the face of accelerating advancements in technology, expanding awareness, and demanding standards coming from clients and company proprietors. This research's purpose is to evaluate the impact of the Accounting Information System on firm financial performance using an overview of the empirical literature approach. Through an exploratory research design, this study indicates that the information technology's capability to enable businesses to create and utilize automated processes to monitor and document monetary transactions in order to improve managerial decision-making, internal controls, and financial report effectiveness is the most significant effect it has on accounting. As a result, the research advises organizations to prioritize the use of an Accounting Information System or accounting software to continue supporting successful performance that can be sustained.

Table 2.2 shows that the level of cognitive skills of accountancy students in terms of Analytical Thinking was very high yielding a mean of 3.50 which is interpreted as very high, and the statement "It can spot discrepancies and anomalies in financial records more effectively due to the use of accounting software." with the highest mean of 3.56 followed by "The ability to calculate and analyze financial ratios using accounting software to assess the financial health and performance of an organization." with a mean of 3.53. On the other hand, "Accounting software enhances the student's creativity and visualization." had the lowest mean of 3.41. The overall statement was highly acquired because most of the respondents agreed with the statements regarding analytical thinking and it was stated that with the help of accounting software, it was effectively managed especially in creating the best decision-making in different scenarios.

The data above implies that analytical thinking was acquired by the following statement that gained almost highly acquired by the respondents, the findings further conclude that with the use of accounting software students were able to manage and give solutions to crucial problems, it is more than about numbers but it includes critical reasoning, forecasting, strategic planning, and problem – solving, helping them with real-time data that requires instant solution and decision making.

Table 2.2 The level of cognitive skills of accountancy students in terms of Analytical Thinking

Indicators	Mean	Interpretation
Accounting software can provide a method for analyzing a	3.51	VH

problem and finding a solution.		
The data provided by accounting software was reliable and accurate to enhance the capability of students in decision–making.	3.49	VH
Accounting software enhances the student's creativity and visualization.	3.41	VH
The ability to identify and define problems in the financial data included in accounting software, such as balance sheets, income statements, and cash flow statements.	3.56	VH
The ability to calculate and analyze financial ratios using accounting software to assess the financial health and performance of an organization.	3.53	VH
Composite	3.50	VH

Legend: 3.25 - 4.00 Strongly Agree – Very High (VH) 2.50 - 3.24 Agree- High (H) 1.75 - 2.49 Disagree low (L 1.00 - 1.74 Strongly Disagree – Very Low (VL)

In addition the data of our research surveys in terms of Analytical thinking are related to Cris, M., & Dhane D. (2020) studies, it is proved that accounting topics are one of the fundamental subjects of accounting students. It requires more understanding and critical and analytical thinking. The researchers observed that some of the students are struggling with accounting subjects. This study aims to improve the analytical thinking of the students. Furthermore, the importance of this study is that it may help accounting students improve their analytical and critical skills.

In addition, a study created by Thottoli M. M. (2020c) found that the understanding of accounting software has an enormous influence on its utilization, implying that there is an important and beneficial connection between comprehension of extended accounting software and the usage of such extended or modified accounting softare by SMEs in Oman. Furthermore, this study provides concrete proof of the accounting software knowledge's impact on its deployment or use by SMEs in Oman. It also emphasizes the use and benefits of accounting software among accountants from diverse SMEs. Furthermore, it would be useful to suggest that SMEs and other firms utilize extended or modified accounting software to improve the procedures used by accounting professionals.

Table 2.3 shows the level of cognitive skills of accountancy students in terms of problem–solving were very high having a mean of 3.55 interpreted as very high, followed by a mean of 3.60 interpreted as very high where the respondent's response strongly agreed with the statement "Keeping track of past problems/experiences to learn or improve."

Table 2.3 The level of cognitive skills of accountancy students in terms of Problem-solving

Indicators	Mean	Interpretation
Breaking down the problem into smaller and manageable parts.	3.55	VH
Keeping an open mind & considering multiple solutions.	3.53	VH
Keeping track of past problems/experiences to learn or improve.	3.60	VH
Testing & evaluating different solutions in making final	3.48	VH

decisions.		
Using creativity to make innovative solutions.	3.59	VH
Composite	3.55	VH

Legend: 3.25 - 4.00 Strongly Agree – Very High (VH) 2.50 - 3.24 Agree- High (H) 1.75 - 2.49 Disagree low (L 1.00 - 1.74 Strongly Disagree – Very Low (VL)

This means that students are satisfied with what accounting software features that are useful in day-to-day activities, especially crucial works in an accounting job, followed by the mean of 3.59 in the statement "Using creativity to make innovative solutions." On the contrary, having the lowest mean of 3.48 in the statement "Testing & evaluating different solutions in making final decisions." is interpreted as very high. The result shows how problem-solving was acquired by the students from generating multiple solutions, keeping the past and present experiences to improve and grow effectively with accuracy.

This table shows the cognitive skills of accountancy students in terms of problem-solving that has the agreement in the statements provided wherein it concludes that the students were able to manage problems differently by just doing it step by step of taking it into attainable one, students were able to know and manage the best approach in creating best solution in a certain problem especially giving a chance to think for those alternative solutions and come up with a good one.

In addition to this (Agyemang & Adjei, 2019; Yip & Chau, 2020) Mentioned that accounting software provides the automation of accounting tasks that can free up students' mental capabilities, and also already mentioned in this study allowing the students to focus on cognitive activities such as decision – making, conceptual understanding and strategic thinking moreover incorporating accounting software can serve as a valuable tool for enhancing the students' cognitive ability by strengthening their critical thinking, analytical skills and problem – solving.

Furthermore, the study by Floştoiu, S. (2019) says that the achievement of any enterprise depends on management decisions, which are informed by thorough data analysis. Accurate information is crucial for making effective decisions, and accounting information, recognized for its relevance and credibility, holds a pivotal role in this process. It guarantees an accurate representation of economic phenomena at micro and macro levels. Therefore, accounting information is regarded as the cornerstone of the decision-making process within the management system. This article aims to outline the primary attributes of accounting information, establishing it as both the object and subject of management

3. Is there any significant relationship between the level of utilization and the acquired cognitive skills of the accountancy students in selected private schools in Calamba?

Table 3 Test of Significant Relationship Between the level of utilization and the acquired cognitive skills of the accountancy students in selected private schools in Calamba

Utilization of accounting software	Cognitive Skills	r value	p-value	Remarks	Decision
Perceived ease of use	Critical	.346**	.001	Significant	Reject ho
	Analytical	.271*	.011	Significant	Reject ho
	Problem-	.330**	.002	Significant	Reject ho

	Solving				
Perceived of usefulness	Critical	.116	.286	Not Significant	Accept ho
	Analytical	.319**	.003	Significant	Reject ho
	Problem-Solving	.369**	.000	Significant	Reject ho
Attitudes	Critical	.095	.382	Not Significant	Accept ho
	Analytical	.377**	.000	Significant	Reject ho
	Problem-Solving	.297**	.005	Significant	Reject ho

There is a significant relationship between utilization of software such as perceived ease of use and cognitive skills in terms of critical, analytical, and problem solving, perceived usefulness and cognitive skills such as analytical and problem solving, attitude and cognitive skills such as analytical and problem-solving.

Table 4 shows the probability values were all 0.001, .0011, .002, .003, 000, .000, and .005 which was less than the level of significance at .05, thus the null hypothesis was rejected. The r values lie between 0.26 to 0.50, then it is said to have a moderately high positive correlation. It indicates the more utilization of software, the greater the cognitive skills.

The result shows that the more exposure students have to the use of accounting software, the more the chances of improving the cognitive skills of students, since the results show that there is a significant relationship between accounting software and cognitive skills, therefore, a revision in the curriculum and practical application can be suggested to improve.

Mohammed T. (2020) states that students who combined traditional methods (such as manual exercises, pen and paper approach) with accounting software showed improved knowledge acquisition than those who used only one way. Increasing one's knowledge base is specifically enhancing and mastering analytical, problem-solving, and critical thinking abilities.

3. Based on the results of the study what output can be proposed?

This chart shows the flow of how accounting software affects the cognitive abilities of the students,

from accounting software to its functions and features specifically how it lessens the work of students while at the same time enhancing their abilities in terms of critical, analytical, and problem–solving of an individual.

As it was illustrated in the diagram below it shows the cycle of the relationship of accounting software to cognitive skills, such as data automation, real time reporting, financial analysis as one of the main activities that can be done with the use of the software, below shows how it works and what are the specific job that pushes the students cognitive skills to functions well, like for example in data automation, it was clear that it is indeed a great help how accounting software take responsibility with the job of every accountant and even student and not just taking part with how it works but it also provide meaningful outcome that secures the accuracy, reliability of the information that limit the possible rate of having human error that is an advantage to everyone and with that it causes a positive feedback on the cognitive skills of individual especially students because it triggers the students visualization and at the same time triggers them to be an attentive one that focuses on every single detail

of the data aside from that it will increase the student to interact more as the software continues on providing the benefit.

The study of Goncalves et al. (2022) talked about Digi's transformation affecting higher accounting education. It was reported that students' exposure to enhanced software, which comprises ERP systems and AI-supported tools, helps in increasing their technical capacities. This is essential for contemporary accountants who need to work through complex virtual environments since they can develop better competence through appropriate training and education.

Chang and Hwang (2020) say that accounting software is more useful in learning and memorizing accounting concepts because it keeps the learners engaged. It is explained that when students interact with the software, they can demonstrate for themselves how different decisions would affect any scenario and by so doing, it becomes quite easy for them to learn accountancy.

This student guide will allow students to know what the benefits and features of the software are and if students' schools provide or utilize the software aside from that it will also include the alternatives/substitutes if ever the schools cannot provide the use of accounting software. This flow chart can identify where the students belong by just looking at the chart provided, it can classify what types of software does have because the researchers included some of the best-known software used for accounting and in real-life setups, it includes the benefits of using the software and its main features, but the researchers also consider those schools without accounting software such as by including the substitute in the software so then it can have an alternate instrument that can cater the needs of the students and also how it can enhance the student cognitive skills like for example, QuickBooks offer automatic calculations same with that Microsoft excel offers automation in calculations with the help of formulas. The researchers also listed some free websites that are accessible for students to practice accounting. It ensures that there are some parts where there are similarities in the functionalities of the software and the substitute provided in the concept flow chart.

In a study by Boulianne, E. (2019), the effect that software usage on students' comprehension of the accounting cycle was examined. The variations in information acquisition were investigated between the three categories of learners; these are the ones who accomplished accounting cases manually via the traditional paper and pencil strategy, the ones using software, and the ones who started manually and then finished the same case using accounting software. The investigation shows that those who began manually and then, later on, used software encountered the best knowledge acquisition. This conclusion implies that the most efficient way for students to get an actual understanding of the accounting cycle is to complete cases using both approaches. The outcomes also show that students who finished the case using solely software had superior knowledge acquisition than students who conducted the case manually. This implies that software can be utilized efficiently and incorporated into the classroom to enhance student knowledge of accounting information systems.

This study showed that students who employ accounting software gain improved technical expertise necessary in present-day accounting procedures. Furthermore, it pointed out the significance of incorporating software studies in the courses of accounting so that learners are prepared for employment beforehand.

Exposure to accounting software prepares students for the digital aspects of modern accounting practices. A study in the International Journal of Educational Technology in Higher Education found that students' engagement with digital tools enhances their technical skills and overall digital readiness, which are essential in today's technology-driven accounting environment (SpringerOpen, 2020).

SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

This chapter summarizes findings from the data gathering, interpretation, and analysis. It also includes the conclusions and recommendations of the researchers based on the data gathered from the respondents.

Summary of Findings

The primary purpose of this study is to know the significant relationship between the Utilization of accounting software and the cognitive skills of accountancy students, accountancy students in the selected private school in Calamba were the respondents of the data. The researchers use the descriptive correlational method with the statistical treatment of Mean and Pearson Correlation. Based on the result of the information gathered, the following findings are hereby presented:

1. The level of use of the students' accounting software in selected private schools in Calamba.

1.1 Perceived Ease of Use (PEOU)

It had a general assessment of 3.71 and was interpreted as Highly Utilized the highest mean is 3.77 in the statement "Accounting software will make it simpler to produce financial data and trends." while 3.64 for the lowest mean in the statement "The Accounting Software clearly explains how to categorize transactions and manage accounts.

1.2 Perceived Usefulness (PU)

It had a general assessment of 3.53 and was interpreted as Highly Utilized. The statement "Using accounting software in school would enable us to accomplish tasks more quickly." has a mean of 3.62 while statements about ease of coursework, satisfaction, and enhancement have the lowest mean but are interpreted as highly utilized.

1.3 Attitude Toward Software (ATS)

It had a general assessment of 3.53 and was interpreted as Highly Utilized. The highest mean is 3.61 in the statements "Accounting software enhances students' enjoyment of learning" & "Familiarity with computer usage is essential nowadays because it provides practical benefits to students." and the lowest mean of 3.41 in the statement "Accounting software enhances students' enjoyment of learning." but both are highly utilized.

2. The level of cognitive skills of the students in selected private schools in Calamba.

2.1 Critical Thinking

It had a general assessment of 3.50 and was interpreted as Highly Acquired. The highest mean is 3.56 in the statement "Analyzing how the features of accounting software contribute to the accuracy and efficiency of financial data management." while 3.45 for the lowest mean "It can spot discrepancies and **anomalies in financial records more effectively due to the use of accounting software."**

2.2 Analytical Thinking

It had a general assessment of 3.50 and was interpreted as Highly Acquired. The highest mean is 3.56 in the statement "Analyzing how the features of accounting software contribute to the accuracy and efficiency of financial data management." while 3.45 for the lowest mean "It can spot discrepancies and anomalies in financial records more effectively due to the use of accounting software."

2.3 Problem – Solving

It had a general assessment of 3.55 and was interpreted as Highly Acquired. Keeping track of past problems/experiences to learn or improve, got the highest mean of 3.60 while 3.48 in the statement Testing & evaluating different solutions in making final decisions.

3. **Significant Relationship Between the level of utilization and the acquired cognitive skills of the accountancy students in selected private schools in Calamba**

In the selected schools in Calamba, there was a significant relationship between the level of utilization of accounting software in terms of perceived ease of use (PEOU), perceived usefulness (PU) and attitude towards software (ATS) and the cognitive skills of accountancy students in terms of critical thinking, analytical thinking, and problem – solving.

4. **Test of Significant Relationship Between the level of utilization and the acquired cognitive skills of the accountancy students in selected private schools in Calamba.**

The utilization of accounting software has a significant relationship with the acquired cognitive skills of accountancy students, it shows the probability values of 0.001, .0011, .002, .003, .000, and .005 which was less than the level of significance of .05, therefore the null hypothesis was rejected. The r values lie between 0.26 to 0.50, then it is a moderately high positive correlation therefore it indicates that the more utilization of accounting software, the greater the cognitive skills.

Conclusions

In the light of the findings of the study, the following conclusions are drawn:

1. Most of the respondents imply that the utilization of accounting software increases the level of learning in accounting education, making students more capable of doing accounting jobs right such as generating reports, adjusting entries, journal entries, balance sheets, income statements, and even the applicable principles and standards were way more accurate and reliable, and it also provides good delivery of lessons to accountancy students.
2. Most of the respondents generally have positive feedback on the application of accounting software within an educational setting and it shows the effectiveness of the utilization, as it serves its purpose of making the given task more engaging and entertaining, as well as guiding students to familiarize the step by step process of the software making it easier and giving ease at work, especially in the future wherein it also meets the student's expectations in terms of capabilities contributing on the enhancement of computer skills of the students.
3. It increases the students' perceptions regarding the purpose and application of accounting software particularly adding engagement to students while having the same feeling of enjoyment as students were prepared for the future accounting coursework, wherein it positively influences the students to have room for improvement giving them the benefit of being an attentive one and keeping them involved in the software, aside from that is the experience gathered will remain and stays that will provide overall learning due to the eagerness of students to learn as it was pleasurable and enjoyable thing to do as an accounting student.
4. Students also imply that it is not just the accounting software that enhanced but also the acquired cognitive skills of students were triggered to function as it goes along with the use of accounting software, that it is not just a step-by-step process that stays but it also strengthens their core cognitive skills lifting it to sharpen more than usual, because the more the students feel engage and entertained in coursework it sends signals to their cognitive abilities helping it to function on its own. Students were eager to learn more about accounting software because it provides satisfaction from its features, functionalities, and purpose that positively impact their cognitive abilities. It is also a mix of the utilization and how students applied critical thinking in a real-time setup wherein software increases

how students interpret, identify, and apply, whereas, in a practical scenario, it is not just the computer working but also the critical skills of students to come up with the data.

5. The utilization of accounting software is essential for students to be involved in accounting education where students are influencing the learning effectiveness, skills development, and the overall growth of the cognitive skills brought by how one's engaged in the software. In addition, not just practical skills are trained and mastered but also nurturing cognitive skills of an individual particularly how students analyze, visualize, and provide solutions, not just the process of the software but also the details presented in the software, where repetitive practice can be a valuable tool for students to enhance memory retention, therefore the use of accounting software is also the combination of using cognitive abilities of students. It is about learning practical applications while improving one's acquired cognitive skills.
6. Improvement in the use of accounting software will also strengthen the problem–solving skills of the student, enabling them to have a clearer understanding and more targeted solutions in a practical setup, it allows students to explore potential answers to a crucial scenario that requires both computer skills and cognitive skills and not staying to a single solution without considering other. It is not just generating possible answers, but it also requires turning them into more effective and sustainable outcomes.

Recommendation

Based on the above-mentioned conclusions of the study, the following recommendations are proposed to improve the accounting curriculum and the accounting software that highly impacted the student's cognitive skills and satisfaction in learning in the selected private school in Calamba.

1. Selected Private Schools in Calamba should develop a new Accountancy curriculum where the syllabus includes practical applications of accounting software, such as enabling students to have hands-on experience in handling practical situations that require to use of accounting software such as in matters where it is more applicable particularly tax filing/ accounting, auditing, managerial accounting and even the simple accounting process.
2. Support continuous learning by providing the students workshops and certifications where students can gain more knowledge by participating in any other workshop offering the aid of accounting software to ensure that students are ahead in the technology curve and making sure that the software used or prepared by school remains current and go with the latest versions and features showing real-world business set up.
3. Allow and provide students to meet different professionals or guests who are experts in accounting software to give talks, lectures, and workshops that students had no choice but to attend and collaborate with the speaker requiring them to have practical exams and assessments.
4. Encourage students to work collaborate that requires them to interpret and analyze outputs aside from accounting software, require them to have assessments and projects particularly teaching first how to critically think and solve real-time problems that need to first understand the flow and changes made in the software, make sure to first require to think than to click in the software, making it sure that accounting software cannot be done without the need to think.
5. For future researchers on countrywide educational institutions, this study may be used as guidance and reference to fully determine the relationship between accounting software & cognitive skills of accounting students and other factor.

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