LEVEL OF KNOWLEDGE AND TECHNICAL SKILLS ON SAP BUSINESS ONE OF ACCOUNTANCY AND MANAGEMENT ACCOUNTING STUDENTS IN SAINT MARY'S UNIVERSITY

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ABSTRACT

Accounting software is essential for modern accounting professionals. SAP Business One, a leading accounting software, is particularly crucial for equipping accounting students with practical skills. The study aims to determine the level of knowledge and technical skills on SAP Business One of Accountancy and Management Accounting students in Saint Mary's University. The researchers used a Likert- scale and a multiple-choice questionnaire to gather data using descriptive-comparative research design. Findings show that there is a significant gap between perceived and actual knowledge and technical skills in SAP Business One. While students believed they had a strong understanding of the system's expenditure, revenue, and inventory cycles, their performance indicated otherwise. However, students accustomed to hands-on tasks may have struggled with the multiple-choice format. Insufficient time during the assessment may have also hindered students' ability to apply their knowledge and skills. To address these challenges, it is recommended that the students actively practice using SAP Business One, utilize the user manual, and stay updated on industry developments. Faculty and staff should prioritize hands-on learning experiences by increasing lab sessions, developing simulations, integrating projects, and ensuring that the curriculum remains relevant. Lastly, the future researchers may consider incorporating a diverse range of assessment methods, administer assessments closer to course completion, and use a combination of assessment methods such Likert scale questions and computer task-based assessments to obtain a comprehensive evaluation of students' knowledge and skills.

Keywords: Accounting software, accounting information system, expenditure cycle, revenue cycle, inventory cycle

INTRODUCTION

Rationale

Accounting, often known as the language of business, involves conveying financial information to various users to support decision-making. It entails recording and summarizing financial transactions in journal entries, which are then used for bookkeeping. Accountants follow the guidelines set by auditors and regulatory bodies while preparing the books of accounts. They may adhere to either the Generally Accepted Accounting Principles (GAAP) or the International Financial Reporting Standards (IFRS) (Economic Times, 2023).

Accounting serves as the foundation of a business, playing a crucial role in monitoring its financial aspects, including credits, debits, profitability, payroll, and tax filings. It relies on analytics and analytical interpretations to provide a comprehensive picture of a company's financial well-being and stability. The information derived from these activities contributes to the creation of detailed financial reports that can inform a company's strategies in the short and long term. To meet these needs, accounting software packages were developed to store and process accounting data more efficiently, with increased speed, storage capacity, and processing capabilities (Ohio University, 2022).

Accounting software refers to a specific type of application software that automates financial processes like accounts payable, receivable, payroll, and trial balance. It replaces the requirement for resources to manage data and reduces the amount of time needed to process information. In addition, it is designed to aid bookkeepers and accountants in documenting and presenting a company's financial transactions. It replaces the usage of physical documents since it makes it easier for businesses to record transactions in any electronic journal books and make those records accessible when needed (Aboagye & Slaw, 2021).

Systems, Applications, and Products (SAP) is a significant accounting software that addresses the regulated and repetitive nature of the accounting profession (Cunha et al., 2022). Integrating accounting software like SAP Business One into education supports active learning in information technology, helping students understand business integration and how IT simplifies operations. This blend of theory and practice equips students with a competitive edge and fosters innovation. Awareness of their knowledge and technical skills enables students to identify weaknesses and improve their proficiency in using the software.

Stainbank et al. (2023) examined the use of accounting software in second-year accounting education, focusing on its impact on students' understanding of the accounting cycle and IT proficiency. It was also revealed that students found the training and practical application of the software beneficial for enhancing both their comprehension of the accounting cycle and their IT skills.

This study was conducted to assess the knowledge and technical skills of Accountancy and Management Accounting students in using SAP accounting software, benefiting various stakeholders. For academic institutions, the findings can enhance curricula, policies, activities, and resource allocation. Firms can align training with industry needs and provide targeted support, while students can identify and improve areas of SAP proficiency. Lastly, the study serves as a resource for future researchers, supporting further exploration of accounting software integration in education and practice.

Statement of the Problem

This study was primarily conducted to determine the level of knowledge and technical skills on accounting software, specifically SAP Business One, of the Bachelor of Science in Accountancy and Management Accounting students during the second semester of the academic year 2023-2024.

Specifically, it aims to answer the following questions:

1. What is the respondents' level of perceived and actual knowledge in SAP Business One in the following areas?
   1.1 Expenditure Cycle
   1.2 Revenue Cycle
   1.3 Inventory Cycle
2. Is there a significant difference between the respondents' perceived and actual level of knowledge in SAP B1?
3. What is the respondents' level of perceived and actual technical skills in SAP Business One in the following areas?
   4.1 Expenditure Cycle
   4.2 Revenue Cycle
   4.3 Inventory Cycle
4. Is there a significant difference between the respondents' perceived and actual level of technical skills in SAP B1?

5. What recommendations may be provided based on the salient findings of the study?

Statement of Hypotheses

1. There is no significant difference between the respondents' perceived and actual level of knowledge in SAP B1.
2. There is no significant difference between the respondents' perceived and actual level of technical skills in SAP B1.

METHODOLOGY

The study employed a quantitative approach using a descriptive-comparative research design, a Likert scale and a multiple-choice questionnaire. The researchers conducted the study at Saint Mary's University, a private Catholic higher education institution owned and operated by the Congregation of Immaculate Heart of Mary (CICM) in Bayombong, Nueva Vizcaya. The decision to conduct the study in this environment was justified by the evidence that this university offers a combined theoretical and practical learning approach by the integration of enterprise resource planning systems such as SAP Business One, Smart Books, and Microsoft Power for Data Analytics in the curriculum of BS in Accountancy and BS in Management Accounting programs. The above-mentioned accounting software is part of the course outlines of Accounting Information System (AIS), Financial Accounting and Reporting with SAP, Cost Accounting, and Auditing in CIS Environment subjects. The respondents were the second-year BSA and BSMA students for the academic year 2022. A probability sampling method was used in selecting 89 second-year accounting students. The researchers used two types of questionnaires to gather data: a Likert scale questionnaire to measure perceived knowledge and technical skills, and a multiple-choice questionnaire to assess actual knowledge and skills. The Likert scale questions were based on the Quick Guide on SAP Business One, while the multiple-choice questions were from reliable test bank sources. A pilot test was conducted to ensure the reliability of the questionnaires, and Cronbach's alpha score of .705 indicated acceptable reliability. The researchers analyzed the collected data using statistical tools like mean, standard deviation, and t-tests to assess the students' perceived and actual knowledge and technical skills in SAP Business One. T-test for paired samples was used in testing the significance between the perceived level of knowledge and technical skills of the respondents and the results of their assessment.

RESULTS AND DISCUSSION

Section 1. Level of Knowledge in SAP Business One

Table 1

Perceived and Actual Level of knowledge in SAP Business One

Variables	Groups	N	Mean Initial Grade	SD	Transmuted Grade (60=75)	QD
Expenditure Cycle	Perceived	89	73.76	6.54	83	Moderate Knowledge
	Actual	89	57.54	14.88	74	Low Knowledge
Revenue Cycle	Perceived	89	74.38	7.87	83	Moderate Knowledge
	Actual	89	58.60	18.92	74	Low Knowledge
Inventory Cycle	Perceived	89	74.40	9.65	84	High Knowledge
	Actual	89	44.71	15.73	71	Low Knowledge

Overall	Perceived	89	74.09	6.67	84	High Knowledge
	Actual	89	53.70	13.37	73	Low Knowledge

Legend: Less than 75 (Low Knowledge); 75-83 (Moderate Knowledge); 84-89 (High Knowledge); 90 and above (Very High Knowledge)

Table 1 shows the perceived and actual level of knowledge on SAP Business One of the respondents in the following areas: expenditure cycle, revenue cycle, inventory cycle, and overall knowledge. The overall results show that the perceived level of knowledge of the respondents is high (mean initial grade=74.09; transmuted grade =84; SD= 6.67) while the actual level of knowledge of the respondents is low (mean initial grade=53.70; transmuted grade =73; SD= 13.37). This indicates that respondents have limited or basic understanding of the three areas.

In the expenditure cycle, the perceived knowledge of the respondents is moderate (mean initial grade = 73.76; transmuted grade = 83; SD = 6.54). In contrast, the actual knowledge of the respondents is described as low (mean initial grade = 57.54; transmuted grade = 74; SD = 14.88), indicating that respondents have a limited/basic understanding. While respondents perceive their knowledge as moderate, their actual understanding of these essential procedures, such as ordering from suppliers and identifying payment-initiating documents, is limited.

In the revenue cycle, the results show that the perceived level of knowledge of the respondents is moderate (mean initial grade of 74.38; transmuted grade = 83; SD=7.87), while the results of the actual level of knowledge of the respondents are low (mean initial grade=58.60; transmuted grade = 73; SD=18.92), which means that the respondents have a limited/basic understanding, suggesting a need for further education or training in the revenue cycle.

Lastly, in the inventory cycle, results show that the perceived level of knowledge of the respondents is high (mean initial grade=74.40; transmuted grade=84; SD=9.65). In contrast, the results of the actual level of knowledge of the respondents are low (mean initial grade=44.75; transmuted grade=71; SD=15.73). This indicates that the respondents have a limited/basic understanding of inventory processes.

The low actual knowledge of SAP Business One may be due to the limitations of the multiple-choice assessment format, which fails to capture practical, hands-on skills and oversimplifies problem-solving. While students may feel confident using the software, this format challenges their ability to recall and apply technical knowledge effectively.

Time constraints during assessments can also have an impact on performance, as the pressure to finish quickly may prevent students from fully demonstrating their knowledge and skills. Allowing more time could significantly improve their ability to showcase technical skills and achieve better results.

Moreover, the time gap between completing the Accounting Information System course and the assessment likely affected respondents' recall of the material, leading to knowledge decay, especially in complex areas like the inventory cycle. This may explain why their actual knowledge was lower than their perceived knowledge, as they overestimated their abilities due to forgetting over time.

Overall, the disparity between perceived and actual knowledge in the three cycles can be attributed to the limitations of the assessment methodology. While multiple-choice questionnaires are commonly used, they may not capture the practical, hands-on understanding needed to effectively navigate and use SAP Business One. Overall, the perceived level of knowledge is higher than the actual demonstrated knowledge. This highlights a discrepancy

between self-assessment and objective assessment of knowledge in SAP Business One. Comparing these results with related literature shows a recurring pattern where self-perceived knowledge often exceeds actual knowledge. Studies by Arquero et al. (2022) found that individuals tend to overestimate their proficiency in complex software systems like SAP Business One. Thus, preparing the assessment task and providing detailed guidance to students are critical for successfully integrating SAP into the curriculum (Blount et al., 2016).

Section 2. Significant Difference Between the Perceived and Actual Level of Knowledge of the Respondents and the Results of their Assessment

Table 2

Significant Difference Between the Perceived and Actual Level of Knowledge of SAP Business One

Variables	Groups	N	Mean Initial Grade	SD	Transmuted Grade (60=75)	QD	t-value	p-value
Expenditure Cycle	Perceived	89	73.76	6.54	83	Moderate Knowledge	9.413***	.001
	Actual	89	57.54	14.88	74	Low Knowledge		
Revenue Cycle	Perceived	89	74.38	7.87	83	Moderate Knowledge	7.267***	.001
	Actual	89	58.60	18.92	74	Low Knowledge		
Inventory Cycle	Perceived	89	74.40	9.65	84	High Knowledge	15.177***	.001
	Actual	89	44.71	15.73	71	Low Knowledge		
Overall	Perceived	89	74.09	6.67	84	High Knowledge	12.874***	.001
	Actual	89	53.70	13.37	73	Low Knowledge		

*Legend: Less than 75 (Low Knowledge); 75-83 (Moderate Knowledge); 84-89 (High Knowledge); 90 and above (Very High Knowledge); *** significant at α=0.001*

The table illustrates the comparison of the respondents' perceived and actual level of knowledge on SAP Business One specifically on the following areas: expenditure cycle, revenue cycle, and inventory cycle. After normality and homogeneity of variance were tested and established, a two-sample T-test was used. The analysis results revealed a significant difference between the perceived and actual level of knowledge of the respondents (t=12.874; p= .001). This implies that respondents' perception of their level of knowledge is higher than the actual results of their assessment.

The results show that respondents perceived their knowledge as high, but their actual knowledge, based on assessments, was low, indicating a limited or basic understanding of the software's functions and components.

Overconfidence can cause students to overestimate their knowledge, leading to a high perceived but low actual level of understanding. The assessment tool used also contributes to this gap. A Likert scale questionnaire assessed perceived knowledge, which might have been too broad, while a pen-and-paper multiple-choice test evaluated actual knowledge, requiring detailed understanding of SAP Business One. This format could be more challenging, as students might visualize the process but struggle to recall specific details for the quiz, resulting in a discrepancy between perceived and actual knowledge.

Basic accounting knowledge is crucial for students' understanding of accounting software. It serves as a foundation for comprehending software concepts, with higher basic

knowledge leading to a better understanding of the software, and vice versa (Biduri, 2021). This foundational knowledge helps students grasp accounting language, enabling them to effectively use and apply the software in their learning.

According to Boulianne (2014), incorporating both manual information and actual experience with accounting software has a positive impact. The study suggests that students who complete activities manually and use the software acquire a higher actual level of knowledge. These two methods enhance students' understanding of accounting software and improve academic performance. The combination of both provides a clear and detailed understanding of the process, giving students valuable hands-on experience.

Section 3. Level of Technical Skills in SAP Business One

Table 3

Perceived and Actual Level of Technical Skills in SAP Business One

Variables	Groups	N	Mean Initial Grade	SD	Transmuted Grade (60=75)	QD
Expenditure Cycle	Perceived	89	71.11	9.32	82	Moderate
	Actual	89	51.69	13.34	73	Low
Revenue Cycle	Perceived	89	73.01	8.29	83	Moderate
	Actual	89	47.64	14.42	72	Low
Inventory Cycle	Perceived	89	72.19	10.05	83	Moderate
	Actual	89	48.65	15.24	72	Low
Overall	Perceived	89	72.03	8.65	83	Moderate
	Actual	89	49.29	11.01	72	Low

Legend: Less than 75 (Low); 75-83 (Moderate); 84-89 (High); 90 and above (Very High)

As Table 3 illustrates, in the expenditure cycle, the perceived level of technical skills of the respondents is moderate knowledge (mean initial grade=71.11; transmuted grade =82; SD= 9.32) while the actual technical skills of the respondents are of limited/basic expertise (mean initial grade=51.69; transmuted grade =73; SD= 13.34). However, the questionnaire-based assessment may have underestimated the system's complexity, as it did not involve direct interaction with SAP. The cycle requires navigating various menus and understanding the order of steps for tasks like preparing purchase orders and invoices, which students may not fully grasp in a questionnaire format.

Similarly, in the revenue cycle, the perceived level of knowledge implies that they also have a moderate knowledge (mean initial grade=73.01; transmuted grade =83; SD= 8.29) while the actual results describe that the students have a limited/basic expertise (mean initial grade=47.64; transmuted grade =72; SD= 14.42). The respondents moderately perceive that they are proficient. But based on the result from the questionnaire, they are having difficulty within the SAP Business One interface.

Lastly, the inventory cycle shows that the perceived level of technical skills of the respondents is moderate (mean initial grade=72.19; transmuted grade =83; SD= 10.05) while the actual result implies that the students have a limited/basic expertise (mean initial grade=48.65; transmuted grade =72; SD=15.24). Students also moderately perceived that they are proficient. However, as measured from the questionnaire, they had difficulties in identifying the steps and procedures.

Overall, the perceived understanding of the students in the three cycles indicated that they have a moderate level of technical skills (mean initial grade=72.03; transmuted grade =83; SD= 8.65) while the actual assessment of their technical skills using multiple choice questionnaires revealed significantly lower levels (mean initial grade=49.29; transmuted grade =72; SD= 11.01).

The number of items in each questionnaire likely influenced the results. The Likert questionnaire, with fewer questions, provided a less comprehensive assessment, leading to moderate results. In contrast, the multiple-choice questionnaire, with more questions, offered a detailed evaluation, revealing students' limited/basic expertise in SAP Business One. Additionally, the limited time (1 hour and 30 minutes) may have prevented students from fully demonstrating their understanding of the expenditure, revenue, and inventory cycles.

A possible explanation for the inflated perception of technical skills is a superficial understanding of SAP Business One, where users overestimate their abilities. This aligns with the "illusions of competence," where individuals believe they know more than they actually do. While users may grasp theoretical concepts, they may struggle to apply them in the context of SAP Business One. To improve problem-solving abilities, students need to strengthen their technical skills by applying learned concepts to practical scenarios.

Users' moderate perception of their technical abilities, despite limited expertise, can be attributed to a limited understanding of SAP Business One and difficulty applying learned concepts. Studies by Moradi et al. (2020) and Fortus and Krajcik (2012) highlight the gap between desired learning outcomes and actual skills, emphasizing the importance of bridging the gap for effective proficiency. Blount et al. (2016) also stress the role of well-designed curricula in enhancing learning. These findings suggest that well-structured training materials and curricula are key to improving students' technical proficiency in SAP Business One.

Section 4. Significant Difference Between the Perceived Level of Technical Skills of the Respondents and the Results of their Assessment

Table 4
Significant Difference Between the Perceived and Actual Level of Technical Skills of SAP Business One

Variables	Groups	N	Mean Initial Grade	SD	Transmuted Grade (60=75)	QD	t-value	p-value
Expenditure Cycle	Perceived	89	71.11	9.32	82	Moderate	11.263***	.001
	Actual	89	51.69	13.34	73	Low		
Revenue Cycle	Perceived	89	73.01	8.29	83	Moderate	14.391***	.001
	Actual	89	47.64	14.42	72	Low		
Inventory Cycle	Perceived	89	72.19	10.05	83	Moderate	12.163***	.001
	Actual	89	48.65	15.24	72	Low		
Overall	Perceived	89	72.03	8.65	83	Moderate	15.325***	.001
	Actual	89	49.29	11.01	72	Low		

*Legend: Less than 75 (Low); 75-83 (Moderate); 84-89 (High); 90 and above (Very High); *** significant at α=0.001*

The table shows the comparative analysis of the perceived and actual level of technical skills of the respondents on SAP Business One based on the following areas: expenditure cycle,

revenue cycle, inventory cycle. A two-sample T-test was used after normality and homogeneity of variance were tested and established. The analysis results revealed a significant difference (t=15.325; p=.001) between the two groups regarding technical skill. Descriptive statistics show that the mean results of 72.03 is higher than 49.29, which implies that the perceived level of technical skills of the respondents is higher than their actual results of assessment.

Blount et al. (2016) emphasized the importance of clear and detailed information about SAP functions for students' understanding and competency in assessments. The study found that while students perceive SAP as useful for their future careers, they face challenges in developing expert technical skills, particularly in applying accounting concepts and managing time effectively. To bridge the gap between perceived and actual technical skills, the study suggests that instructors should design engaging learning objectives, expose students to real-world scenarios, and provide practical case studies to improve both their knowledge and competency in using SAP.

The limited duration of the accounting course, particularly the accounting information system course involving SAP Business One, contributes to students' low actual technical skills. Studies by Moradi et al. (2019) and Borthick et al. (2012) highlight that a short time frame, such as one year, is insufficient to develop expert skills in SAP Business One. They suggest that technical skills should be developed through continuous learning and practice beyond the course duration to achieve advanced expertise in the software.

Jewer and Evermann (2015) suggest that hands-on learning using open-source platforms enhances academic performance by adding practical experience to lecture-based learning. Adopting experiential learning allows students to apply their knowledge of accounting software functions, leading to higher scores in assessments and greater expertise. The "bottom-up" strategy, which incorporates enterprise systems into the curriculum, helps students learn step by step, overcoming challenges posed by large-scale systems. Additionally, incorporating theoretical foundations and AIS lectures into the accounting curriculum strengthens students' knowledge and technical skills, enabling them to apply their learning to real-world accounting scenarios (Moradi et al., 2019).

The discrepancy between perceived and actual knowledge may also be due to the Likert scale questionnaire, which was more general and summarized. This tool likely overestimated students' actual knowledge by providing a limited assessment that did not fully capture the depth of their understanding or their ability to apply it in practical situations.

On the other hand, the multiple-choice questionnaire, focusing on technical skills and detailed questions, may have led to lower results in students' actual knowledge. This is because it primarily assessed their ability to navigate SAP Business One and perform specific tasks, rather than their broader understanding of the underlying concepts and processes.

Section 5. Recommendations Based on the Salient Findings of the Study

For the Accountancy Students. It is recommended that they engage in active learning by practicing SAP Business One software and fully utilizing its user manual. This will enhance their understanding of concepts and functions, enabling them to apply their knowledge not only in computer-based assessments but also in other types of evaluations, such as multiple-choice questions and other potential assessment tools. Additionally, it is important to keep up to date with the latest developments and best practices in accounting software, including SAP Business One, Smart Books, Microsoft Power BI for Data Analytics, and other popular enterprise resource planning solutions.

For the Faculty of the Accountancy Department. To enhance the learning experience and prepare students for success in the accounting profession, it is recommended that faculty and staff: prioritize hands-on experience by increasing lab sessions, developing simulations, and integrating projects; stay updated on industry trends and by bridging the gap between theory and practice, ensure that the curriculum remains relevant; enhance student support by offering tutorials, mentorship, and peer learning opportunities; and invest in professional development through training and conferences. By implementing these recommendations, faculty and staff can create a more engaging and effective learning environment that prepares students to excel in the accounting profession and navigate the complexities of modern ERP systems.

For Future Researchers. Incorporating a diverse range of assessment methods, including multiple-choice questions, hands-on assessments, and performance-based assessments using accounting software such as Smart Books and Microsoft Power BI for Data Analytics can help to accommodate different learning styles and provide a more comprehensive evaluation of respondents' knowledge. Administering assessments closer to the course completion can mitigate forgetting and ensure a more accurate measurement of student understanding. Hence, they can consider using a combination of assessment methods, such as Likert scale questions and computer task-based assessments, to obtain a balanced and comprehensive evaluation of students' knowledge and skills.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

1. The respondents perceived their knowledge of SAP Business One to be at a high level, particularly in the expenditure, revenue, and inventory cycles. However, their actual knowledge, as measured by a multiple-choice questionnaire, demonstrates a limited/basic understanding of integrating their learnings.
2. A significant difference exists between the respondents' perceived and actual knowledge. This implies that respondents' perception of their level of knowledge is higher than the actual results of their assessments.
3. The perceived technical skills on Sap Business One of the respondents is at moderate level while their actual technical skills are low which means that respondents have a limited/basic expertise. This concludes that the level of perception of the respondents is higher than the actual result of their assessment.
4. The perceived level of knowledge and technical skills has a significant difference with the actual results of the respondents' assessment. This implies that while the students believe that they can moderately grasp these cycles, their actual technical skills based on the result of the multiple-choice questionnaires are lacking. The results show that while the respondents moderately feel confident in their understanding of SAP Business One, the disparity between perceived and actual level of technical skills signifies that there is a necessity to focus on the application of SAP Business one to improve competency and performance in real-world applications. This also indicates that in terms of assessing their skills on the accounting software, there is a confusion or doubt with their abilities that decreases their confidence. On the other hand, the result of the low actual level of technical skills of the respondents shows that students had difficulties in applying their knowledge in practice.
5. It is recommended for accountancy students to actively engage with accounting software by simulating real-world tasks like inventory management, purchase orders, and sales processing. Regular practice with these tools will enhance both their technical skills and ability to apply theoretical knowledge to practical scenarios. To support this, time management and being updated with software advancements are also crucial.

Meanwhile, faculty should integrate more hands-on experiences in the curriculum through lab sessions and simulations, ensuring a balance between theory and practice. Continuous professional development for faculty, through training on current trends in accounting software, will further improve student learning. The study also recommends that future researchers are encouraged to use varied assessment methods, combining multiple-choice tests and practical evaluations to better gauge students' skills. Studies should explore the optimal timing for assessments to reduce memory loss and assess the effectiveness of experiential learning in enhancing software proficiency. Additionally, research could focus on long-term retention of technical skills, identifying ways to support ongoing skill development.

Recommendations

For the Accountancy Students. It is recommended that they actively increase their hands-on practice with accounting software by simulating various accounting tasks, such as managing inventory, generating purchase orders, and processing sales. Engaging regularly with the software will not only strengthen their technical skills but also help bridge the gap between theoretical knowledge and practical application. Students should fully utilize accounting software's user manuals and available resources to deepen their understanding of the system's functionalities. Additionally, developing time management skills is essential, especially considering the time constraints in assessments, which will help ensure that their actual performance better reflects their abilities. By linking theoretical concepts to real-world scenarios, students can enhance their problem-solving skills. Lastly, staying updated with new features and developments in accounting software and other enterprise resource planning (ERP) systems will keep them relevant in an ever-evolving field.

For the Faculty of the Accountancy Department. It is crucial to incorporate more practical learning opportunities into the curriculum. Increasing lab sessions, utilizing project-based assessments, and developing simulations that mimic real-world business environments can significantly improve students' hands-on experience with accounting software. The curriculum should focus on effectively linking theory with practice, ensuring that students not only understand accounting concepts but can also apply them using the software. Faculty members should also invest in their professional development by staying updated on trends in accounting software through relevant training and conferences. This will enable them to better guide students through the complexities of modern accounting systems.

For Future Researchers. It is recommended to employ a diverse range of assessment methods to gain a more accurate understanding of students' perceived and actual knowledge of accounting software. Using a combination of multiple-choice tests, hands-on assessments, and performance-based evaluations will provide a more comprehensive measure of students' skills. Additionally, future research should explore the timing of assessments, administering them closer to course completion to reduce the effects of memory fade. Incorporating experiential learning models that blend theoretical knowledge with practical applications could also be studied to assess their impact on student proficiency in accounting software. Finally, researchers should examine how well students retain their accounting software knowledge and technical skills over time, identifying factors that enhance long-term retention and skill development.

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