RESEARCH ARTICLE: The information technology competencies among accounting employees in selected agencies in Sulu

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*ABSTRACT***.** This study aims to evaluate the information technology (IT) competencies among accounting employees in Jolo, Sulu. Employing a descriptive research approach and survey questionnaire, the study evaluates the technical abilities, IT knowledge, self-assessed competencies in a variety of IT fields, and demographic profiles of the respondents. The results show that while accounting staff members are competent in using computers and the internet and other fundamental IT abilities, they are not as comfortable with more complex IT programs or industry-specific standards such those set forth by the International Federation of Accountants (IFAC). These findings underscore the need for enhanced training and professional development to bridge the competency gaps and better equip accounting professionals to meet the evolving demand of the industry.
KEYWORDS: Accountant; Competency; Information technology

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Introduction

Due to globalization, large IT investments, and the quickening rate of technological breakthroughs, the corporate world of today is changing quickly. This makes learning difficult due to the restrictions in the framework that can be applied in conceptualizing aspects of IT training (Chavez, 2023). As a result, the function of IT has changed significantly over the past few decades. Teng and Calhoun (2016) assert that IT is now a crucial component of how businesses oversee and manage their resources.

The Internal Federation of Accountants (IFAC), of which the Philippine Institute of Certified Public Accountants is a member, aims to develop and enhance an accountancy profession capable of consistently providing high-quality services in the public interest. In June 1995, IFAC's Education Committee issued a guideline on IT for the prequalification education and training of accountants, as well as for the continuing education of accounting professionals.

These demands and modifications do not exclude accountants. Accountants need to have the requisite IT skills and competences since they supply important information for decision-

making. Accountants must act quickly in order to preserve and grow their competitive advantages in the industry.

The Provincial Accountant Office, Municipal Accountant Office, Integrated Provincial Hospital, Sulu State College, Mindanao State University, and many banks are just a few of the accounting establishments that provide services to the public in the Municipality of Jolo. Every one of these organizations is tasked with serving the Sulu community by offering crucial accounting and decision-making services. These organizations are in charge of maintaining financial records and compiling accurate and cost-effective accounting and financial data in compliance with the New Government Accounting System (NGAS).

Given the significant role these institutions play, accounting employees must be competent in both accounting principles and IT. This study focuses on the IT competencies of accounting employees in selected agencies in the Municipality of Jolo, Sulu Province. It aims to serve as a basis for developing IT programs not only for the accounting employees of Jolo but for the entire government workforce.

The purpose of this study is to examine the effects of IT-related organizational changes on accounting functions and to understand the extent to which IT impacts the ability to perform various accounting tasks. By gathering empirical data, this research seeks to contribute to the body of knowledge on the integration of IT in accounting and its effects on accounting competencies.

Research Questions

This study assesses the information technology (IT) competencies of accounting employees in the municipality of Jolo, Sulu. Specifically, it seeks to answer the following questions:

1. What is the demographic profile of accounting employees in Jolo, Sulu in terms of:
    1.1 Age;
    1.2. Gender;
    1.3 Educational qualification;
    1.4 Length of service;
    1.5 Work domain;
    1.6 Status of appointment?
2. What is the competency level in information technology among accounting employees in Jolo, Sulu?
3. How do accounting employees assess their own competencies in information technology, particularly in familiarity with different programs software and critical IT knowledge and skills areas according to IFAC guidelines?

Literature

Information technology (IT) developments over time have changed how businesses handle their accounting and management needs. The implementation of this change has led to the creation of distinct divisions such as IT, IT maintenance, and technical assistance (Granlund, 2011, p. 7). Information technology involves the control and organization of data storage, processing, distribution, and utilization using computer and telecommunications systems (Hamlen et al., 2010). Information Technology (IT) refers to the use of several multimedia distribution methods to transmit data or perceived information in visual formats (Ghasemi, 2011, p. 114).

Recent studies have identified a prevailing deficiency in IT proficiency among accounting professionals in several geographical areas. This highlights the need for individuals to develop personal strategies for learning and adapting these changes (Chavez, 2023). Research carried out in Sulu, Philippines, demonstrates a significant discrepancy between fundamental IT competencies

and knowledge of sophisticated software and professional benchmarks. This discovery is consistent with parallel investigations carried out by Al-Haddad & Al-Shara (2020) in Jordan, Bediako & Osei (2021) in Ghana, and Chen & Wang (2021) in China. These studies also demonstrate a significant disparity between competence in fundamental IT abilities (such as computer and internet usage) and more sophisticated IT applications. These studies highlight the necessity for additional study on IT competency in various geographical contexts in order to gain a deeper understanding of and find solutions for these disparities.

Research Methodology

This study employed a descriptive research design through the use of a survey questionnaire. The objective was to determine the extent to which various competencies were related to one another among accounting employees in the municipality of Jolo, Sulu. This method facilitated the evaluation and assessment of the current knowledge, technical skills, and abilities of the target population.

1. Population and Sampling Design

The study specifically targeted accounting personnel working in the municipality of Jolo, Sulu. The sample consisted of 85 accounting employees from diverse sectors, such as government, non-profit organizations, the corporate sector, and educational institutions. The researchers employed purposive sample strategies to pick participants who have the necessary expertise to provide comprehensive insights into the Information Technology competencies of accounting staff (Chavez, 2021; Chavez & Ceneciro, 2023). This sampling method allows for the comparison and contrast of phenomena (Chavez & Lamorinas, 2023). This approach was appropriate because of the limited sample size and the requirement for specialized expertise about the subjects under investigation.

2. Instruments

The primary research instrument used in this study was a structured survey questionnaire designed to assess the IT competencies of accounting employees. The questionnaire was divided into four key sections: the demographic profile section, IT competency assessment section that evaluated the respondents' proficiency in basic and advanced IT skills, self-assessment of competencies section that allowed respondents to rate their familiarity with different software programs and IT standards on a scale from 1 (not familiar) to 5 (extensively familiar), and open ended questions that allowed respondents to provide insights and comments on their IT competencies and related challenges.

3. Data Gathering procedure

An approval letter was obtained from the Dean of Graduate Studies and the research adviser, seeking permission to conduct the study. The survey questionnaires were personally distributed to the selected respondents. These questionnaires were composed of several parts aimed at gathering comprehensive information on various aspects of information technology competencies among accounting employees.

To ensure clarity and relevance, the questionnaire was translated into the local dialect, Bahasa Sug or Tausug, and was administered personally by the researchers to encourage a high response rate and accurate data collection. The structured format of the survey facilitated systematic data analysis, enabling the researchers to draw meaningful conclusions about the IT competencies and needs of accounting employees in Jolo, Sulu.

4. Data Analysis

The data was meticulously tabulated, processed, and statistically analyzed using defined techniques. This involved doing a thorough examination of the responses to ensure they were

comprehensive and coherent, categorizing the material, and inputting it into a database for further examination.

Results

1. What is the demographic profile of accounting employees in Jolo, Sulu in terms of: 1.1 Age; 1.2. Gender; 1.3 Educational qualification; 1.4 Length of service; 1.5 Work domain; 1.6 Status of appointment?

Table 1 displays the demographic characteristics of the accounting personnel in Jolo, Sulu. It shows that the largest proportion of respondents, accounting for 36.47%, falls between the age range of 30-40. Women accounted for 68.24% of the sample, demonstrating a greater presence of females in this field. The majority of respondents possessed commerce degrees, whereas just 11.76% held the designation of Certified Public Accountants (CPAs). In terms of tenure, 62.35% of individuals had a service duration of 5-10 years, while 37.65% had a service duration above ten years. Of the total, 83.52% were engaged in government sectors, while the remaining individuals worked in non-profit, private, and educational sectors. In addition, 52.94% of the employees were classified as permanent, 31.76% were classified as temporary, and 15.29% were classified as casual. The demographic factors indicate a workforce that is steady and has a lot of experience, mostly in the government sector. This emphasizes the need for professional development in order to improve credentials and skills, especially in obtaining CPA certification.

Table 1 Respondents classified into Certified Public Accountant and Non- Certified Public Accountant and their agency in Jolo, Sulu

Name of Accounting Office-Sulu	Degree							
	CPA				Non-CPA			
	Male	%	Female	%	Male	%	Female	%
Sulu Provincial Office-Sulu	0	0	0	1.18	3	3.53	10	11.76
Municipality of Jolo, Sulu	1	1.18	0	0	6	7.05	7	8.23
Sulu Sanitarium	1	1.18	0	0	1	1.18	2	2.35
IPHO	1	1.18	1	1.18	2	2.35	3	3.35
Sulu State College	1	1.18	0	0	0	0	6	7.01
Notre Dame of Jolo College	2	2.35	1	1.18	1	1.18	3	3.53
Mindanao State University	0	0	0	0	2	2.35	3	3.53
Land Bank	0	0	0	0	1	1.18	3	3.53
Development Bank of the Philippines	0	0	1	1.18	2	2.35	0	0
Allied Bank	0	0	0	0	1	1.18	3	3.53
Metro Bank	0	0	0	1.18	0	0	2	2.35
Philippine National Bank	0	0	1	0	0	0	3	2.35
Islamic Bank	0	0	0	0	2	2.35	2	2.35
BIR	0	0	1	1.18	2	2.35	4	4.71
Total	6	7.03%	6	7.01	23	27.06	52	61.18

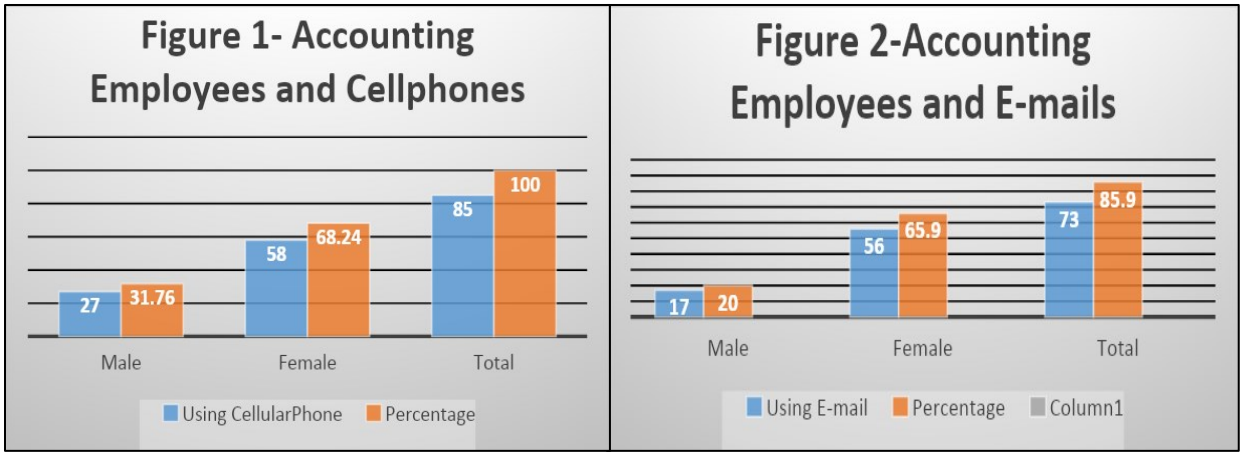
2. What is the competency level in information technology among accounting employees in Jolo, Sulu?

Respondents exhibited a notable level of proficiency in fundamental IT skills required for their job, such as computer usage. Mobile devices, electronic mail, and online connectivity. Nevertheless, there remained a lack of extensive knowledge regarding sophisticated IT programs

and standards, such as those established by the International Federation of Accountants (IFAC). This discrepancy suggests that although accounting employees possess proficiency in basic IT responsibilities, they may encounter difficulties when faced with more intricate IT requirements. Consequently, this could impede their capacity to effectively utilize technology in their accounting procedures. To bridge this gap, implementing focused professional development programs could greatly boost their mastery of complex IT systems, bringing their skills in line with industry benchmarks and enhancing overall job performance.

The data presented in Figures 1 and 2 indicate that 27 males, accounting for 31.76% of the total, utilized cellular phones, whilst 17 males, representing 20% of the total, used e-mails. Out of the females surveyed, 58 individuals, which accounts for 68.24% of the total, reported using cellular phones in their everyday activities. Additionally, 56 individuals, equivalent to 65.9% of the total, reported using e-mail. In addition, all male respondents demonstrated complete competence in four specific program areas, namely items 1, 2, 3, and 9. The data also indicates that male respondents demonstrated a skill level of over 50% in items 4 and 5, but items 6 and 7 had a competency level below 50%. This indicates that male respondents demonstrated a competence level of 80% in six computer programs. Female respondents demonstrated a competency level of over 50% in items 1, 2, 3, and 9, a competency level over 50% in things 4 and 5, and a competency level below 50% in items 6, 7, and 8. Figures 1 and 2 depict the proportional breakdown of the proficiency levels of accounting personnel in information technology in Jolo, Sulu.

The utilization of the aforementioned software suggests that accountants possessed a basic



level of proficiency in information technology. Their level of exposure varied from basic off-the-shelf software to intricate bespoke software, and from uncomplicated data files to elaborate multi-network or wide area network systems.

3. How do accounting employees assess their own competencies in information technology, particularly in familiarity with different programs software and critical IT knowledge and skills areas according to IFAC guidelines?

The IFAC Education Committee Guideline (ECG) #11 specifies the IT prerequisites for professional accountants, and these were employed as criteria for evaluating familiarity with different IT subjects. The survey assessed the level of accountants' knowledge in 33 distinct subject areas. The findings revealed that 39.73% of participants lacked knowledge on the subjects, 28.82% had a limited understanding, 18.45% possessed a moderate level of familiarity, and 9.20% were highly knowledgeable. Merely 4.50% possessed an exceptional level of familiarity and could be

deemed as experts, while an additional 8% exhibited a significant degree of familiarity but did not reach expert status.

The study found that 73% of Certified Public Accountants (CPAs) in Jolo did not match the knowledge requirements set by IFAC when the respondents who were unclear or just marginally familiar with IT subjects were included. Just 27% fulfilled these criteria. The self-assessment revealed notable deficiencies in understanding and proficiency in various areas, including the phases of the System Development Life Cycle (SDLC), testing and evaluating information systems, strategic considerations in IT, IT administrative matters, decision support software, and assessing IT-based systems.

Accounting personnel have a comprehensive understanding of word processing, financial spreadsheets, communication software, operating systems, antivirus software, and security backup and recovery. However, a significant number of individuals lacked knowledge in fundamental accounting software, small business platforms, and Computer-Assisted Audit Techniques (CAATs). The limited exposure and high acquisition prices of tax preparation software, audit software, business graphics, and other specialized software were identified as the reasons for the lack of familiarity with these tools. Nevertheless, there is an optimistic expectation that a greater number of accountants will acquire knowledge and understanding of these information technology subjects.

Many accountants lacked comprehensive awareness of developing technologies. The study revealed that 46.23% of the participants lacked familiarity with portals, digital subscriber lines, biometrics, extranets, collaborative computing, and Enterprise Resource Management (E-RM) or Customer Relationship Management (CRM) systems. Additionally, 23% had only a slight familiarity, 12.3% had a moderate familiarity, 2.61% had a high familiarity, and 48% had an extremely high familiarity with these technologies. Significantly, several accountants primarily utilized their computers for communication rather than for professional tasks, which is worrisome considering the growing significance of information technology in the field. While a significant number of individuals were familiar with the concept of video conferencing, there remained a portion who lacked the necessary knowledge and skills to utilize it in an efficient manner. In order to properly align their teaching and learning practices, mentors and trainers should be cognizant of these challenges (Chavez, 2020). The ability to adjust to obstacles is a crucial foundation for the process of acquiring knowledge (Chavez, 2020).

Table 2 Degree of familiarity with International Federation of Accountants (IFAC) required area of knowledge.

TOPIC COVERAGE	1	%	2	%	3	%	4	%	5	%
1.Key IT acquisition approaches	30	35.29	17	20.00	23	27.02	12	14.1	3	3.5
2. Testing and assessing IS	33	38.82	21	24.7	20	23.53	10	11.76	1	1.18
3. Operating and manage system	28	32.94	25	29.41	16	18.82	16	18.82	0	0
4. Control over system	17	20	20	23.53	30	35.29	17	20	1	1.15
5. Operation system	13	15.29	25	27.7	35	41.18	14	16.47	2	2.35
6. System architectures	30	30.29	30	30.29	7	8.23	17	20	1	1.18
7. Basic accounting packages	25	29.41	23	27.02	18	21.18	17	20	2	2.35
8. Small business system	25	29.41	17	20	28	32.94	13	15.29	1	1.18
9. Financial Spreadsheets	9	10.59	18	21.18	20	23.53	33	38.82	5	5.88
10. Word processing	6	7.06	13	15.29	19	22.35	40	47.06	7	8.23

11. Business graphics etc.	9	10.59	18	21.18	30	35.29	15	17.64	1	1.18
12. Database management	22	25.88	33	38.82	23	27.02	5	5.88	2	2.35
13. Utility programs	30	30.29	20	23.53	23	27.02	12	14.1	0	0
14. Access control software	32	37.65	25	29.41	14	16.49	14	16.47	0	0
15. Communication software	18	21.18	25	29.41	16	18.82	22	25.88	4	4.70
16. Anti-virus software	15	17.64	25	29.41	28	32.44	14	16.47	3	3.5
17. Statistical analysis, etc.	35	41.18	27	31.76	15	17.64	7	8.23	1	1.18
18. Tax preparation software	36	42.35	26	30.59	15	17.64	8	11.76	0	0
19. Audit Software	40	47.05	26	30.59	18	21.18	1	1.18	0	0
20. Decisions support software	44	51.76	25	29.41	16	18.82	0	0	0	0
21. Role of information in OBD	38	44.7	28	32.94	12	14.1	7	8.23	0	0
22. System analysis and design	37	43.53	28	32.94	12	14.1	8	11.76	0	0
23. SDLC Phases	43	50.59	14	16.49	22	25.88	8	11.76	0	0
24. Strategic considerations IT	45	52.94	24	28.24	18	21.18	4	4.70	2	2.35
25. Administrative issues in IT	36	42.35	29	34.12	13	15.29	7	8.23	0	0
26. Financial control over IT	30	30.29	22	25.88	23	27.02	10	11.76	0	0
27. Operational issues in IT	46	54.12	18	21.18	13	15.29	8	11.76	0	0
28. Security, back-up and recovery	37	43.53	19	22.35	23	27.02	6	7.06	0	0
29. Management of SADI	34	45.88	24	28.24	18	21.18	4	4.70	0	0
30. Management of SMC	52	61.18	21	27.7	9	10.59	3	3.5	0	0
31. Management of end-user computer	36	42.35	28	32.94	16	18.82	5	5.88	0	0
32. Management of end-user computer	36	51.72	16	27.58	9	15.51	3	3.5	0	0
33. CAATS	26	44.82	23	39.65	7	12.06	2	2.35	0	0

Conclusion

This study offers a thorough evaluation of the information technology (IT) skills possessed by accounting personnel in Jolo, Sulu. The demographic research indicated that the workforce was mostly women, with the majority of respondents possessing commerce degrees and having moderate levels of experience, primarily in the government sector. The results revealed that accounting employees possess adequate proficiency in fundamental IT skills necessary for their everyday duties. However, there exists a notable deficiency in their knowledge and expertise regarding advanced IT applications and industry-specific standards such as those established by International Federation of Accountants (IFAC). In addition, engaging teaching styles that inspire exploration of different problem-solving techniques are crucial (Garil et al., 2024). Incorporating these methods in IT training programs could enhance their effectiveness and help address the identified deficiencies.

The lack of proficiency in advanced IT skills emphasizes the necessity for focused professional development and training initiatives. Developing these abilities is essential for enhancing job performance and ensuring that accounting professionals can meet the changing requirements of the business. This includes fostering a culture of responsible media use within the accounting profession (Garil et al., 2024). The self-assessment results reinforced this requirement, since participants indicated a deficiency in their confidence to manage more intricate IT programs.

By implementing comprehensive training efforts, we can address the competency gaps and enhance the IT proficiency of accounting professionals. Additionally, this will ensure that their abilities are in line with industry norms. Aligning with technology changes in the accounting profession is crucial for developing a skilled and self-assured workforce. In summary, this study highlights the need of ongoing professional development in providing accounting professionals

with the essential IT skills to improve their efficiency and make valuable contributions to the growth and effectiveness of their organizations.

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