Quest Journals
Journal of Research in Business and Management
Volume 12 ~ Issue 5 (2024) pp: 73-85
ISSN(Online):2347-3002
www.questjournals.org

Research Paper

The Demographic Profile and Technology Literacy Skills of Selected Bsais Students At Laguna University: Basis For A Proposed Technology Literacy Skills Development Program

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Keywords:
Technology Literacy skills, Technology, Technology Literacy, Accounting Software, Accounting software proficiency, Basic digital skills, digital device and Demographic Profile

Abstract:
Despite technology integration in education, concerns arise about the technology literacy of Bachelor of Science in Accounting Information System (BSAIS) students at Laguna University. The BSAIS program aimed to blend academic learning with the latest technology, ensuring students possess essential skills for a dynamic technology landscape. Regular assessment of the proficiency in technology of BSAIS students is crucial to ensure their readiness to thrive in evolving technological environments. This research aimed to assess the demographic profile and technology literacy skills of selected BSAIS students. It addressed specific inquiries related to the demographic profile of respondents, encompassing age, gender, monthly income, year level, and the digital devices and accounting software they used. Additionally, the study explored technology literacy skills concerning basic digital skills and accounting software proficiency.

The data-gathering instrument for this research was a survey questionnaire through google forms, the questionnaire was distributed 139 selected BSAIS students. Majority of the respondents were 4th female year BSAIS students, ranging from 21-25 years old, they had a monthly income ranging from 10,000 to 20,000. The widely used laptop, with QuickBooks as the most utilized accounting software. The level of attainment of respondents in technology literacy skills, as per basic digital skills, was found to be at an above average Level with an average mean of 3.27 and a standard deviation of 0.64. However for the accounting software proficiency, it had an average mean of 2.11 and a standard deviation of 0.77, indicating a below average level of attainment.

The findings of the study offer insights for enhancing technology-related competencies among Bachelor of Science in Accounting and Information System (BSAIS) students. It includes investigating proficiency disparities, implementing intervention programs,

conducting a longitudinal study, performing a comparative analysis, exploring effective teaching methodologies, evaluating industry relevance, and assessing institutional support. These initiatives aim to bridge technology literacy gaps, particularly in accounting software proficiency, contributing to students' overall educational development and career readiness.

***R**eceived 29 Apr., 2024; **R**evised 06 May, 2024; **A**ccepted 08 May, 2024 © The author(s) 2024.*
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I. Introduction

The world and related technologies are much more complex today than they were in the days of the simple wheel, necessitating the need for a workforce and society that are literate in technology (Luft, 2018). It's critical for students to master excellent technology literacy skills nowadays more than ever as the world grows more and more digital. Technology literacy is the capacity to use technology to solve issues and effectively communicate ideas. While certain students might be "digital natives" who are already proficient in technology, others might require more assistance to catch up. Therefore, it is crucial for educators to give the students the chance to improve their technology literacy skills (KnowledgeHut, 2023).

ICT-related educational reforms are being implemented all across the world, but they tend to place more of an emphasis on infrastructure than on improving human performance. In order to enable people in the 21st century to stay up with technological advancements, it is crucial to look into teachers' and students' technology literacy skills. People must be knowledgeable about emerging and ever-changing technologies. The definition of "literacy" itself, however, must inevitably alter over time in reaction to new technological advancements. (Leu et. al., 2004). Hansen (2003) defined technology literacy as the ability of people to adapt, invent, and assess technology in order to better their lives, communities, and environments. An individual who can use technology for organizing, communication, research, and problem solving is referred to as being technologically literate, according to Eisenberg and Johnson (2002). Both definitions emphasize human performance; yet, the process of developing skills necessitates early access to specific ICT infrastructure.

According to Baylen (2022), teachers, administrators at schools and universities, and legislators must be aware of the growing access, availability, and use of technology throughout various sectors of Filipino society. Technology-based tools are now widely used in both personal and professional settings to facilitate the execution of various tasks. Many young people view using technology as necessary for daily tasks and for addressing their requirements in terms of their personal, academic, social, and professional lives. Additionally, the Philippine government supported the implementation of initiatives that promoted technology integration and utilization in classrooms. However, greater teacher training, the construction of computer infrastructures, the strategic planning of ICT in the curriculum, and strong leadership with a vision were all necessary for the complete integration of ICT in Philippine education.

II. Theoretical Background

This study aimed to explore the demographic profile and technology literacy of the students. The study used **Technology Acceptance Model (TAM) Davis (1989).** An informational tool called the Technology Acceptance Model (TAM) Davis (1989) created a system theory that mimics how Technology is accepted and used by users. The model advised that various changes occur when customers become accustomed to new technology. They considered a number of criteria before deciding how and when to employ it. Perceived Usefulness (PU) - This was a factor that was Davis (1989) defined as "the extent to which a believes that implementing a specific system or structure will affect his or her effectiveness. Davis's perceived ease of use (PEOU) is characterized as the extent to which a person thinks that the usage of a specific system will be simple. In the light of the information age, TAM requested users to express an optimistic mood when they realize a certain technique the usefulness and usability of this technique (Jabeen et al., 2019). This model highlighted variables that impact an individual's attitude toward adoption of certain technologies, as well as perceived utility and perceived simplicity of usage. It therefore applies to all library research and information sciences, "Digital literacy abilities and electronic resources. Information experts' awareness of the advantages of electronic user-friendliness, resources, and digital technologies will increase their curiosity before using them in ineffectively constant utilization of effort.

III. Research Question/ Research Hypothesis/ Problem Statement

The study aimed to assess the demographic profile and technology literacy skills of selected BSAIS students at Laguna University. Specifically, the researchers sought to find the answer to the following: (1) the demographic profile of the respondents in terms of age, gender, monthly income, year level, digital devices

used, and accounting software used; (2) the level of attainment of the following technology literacy skills as perceived by the respondents in terms of basic digital skills, and accounting software proficiency; (3) the significant relationship between the demographic profile and technology literacy skills of the respondents; (4) to propose a technology literacy skills development program for BSAIS Students at Laguna University.

IV. Data and Methods

This research employed an Input-Process-Output and quantitative technique to examine and evaluate the demographic characteristics of the respondents and their level of technology literacy skills. The research took place in Laguna University, a higher education institution located in the Laguna Sports Complex, Brgy. Bubukal, Santa Cruz, Laguna. The nonprobability sampling technique of quota sampling method was utilized to select target respondents from BSAIS students in 3rd year and 4th year. Considering approximately 214 students of total population of 3rd year and 4th year BSAIS, the research sample size of 139 was determined using Slovin's formula. The research primarily used survey questionnaires adapted from prior studies for data collection.

V. Results and Discussion

Demographic Profile of the Respondents

Age

Table 1 provides a detailed summary of the age distribution among the respondents, offering insights into the demographic composition of the surveyed population comprising 139 individuals.

Table 1. Profile of Respondents in terms of Age

Age	Frequency	Percentage
15-20	13	9%
21-25	122	88%
26-30	2	1%
31 and above	2	1%
Total	**139**	**100%**

Table 1 shows the profile of the respondents as to their age. It shows that out of the total 139 respondents, the majority, which is 122 respondents or 87.77%, belong to the age range of 21-25. This indicates a strong presence of young respondents in the study. On the other hand, there is a significant difference in the number of respondents in the older age groups. Only 2 respondents, which is 1.44% of the total, fall into the age groups of 26-30 and 31 and above. This suggests that there is an underrepresentation of participants in these age groups. The findings highlight a significant gap in the distribution of respondents across different age groups. The study primarily consists of young individuals in the 21-25 age range, while the older age groups are not well-represented.

According to the findings of Staddon's (2020) article, mature students (those aged 26 and over) tend to utilize fewer technologies compared to non-mature students (those under 26) in general, including for their course-related learning.

Sex

Table 2 elucidates the gender distribution among the surveyed respondents, providing insights on the demographic composition in terms of sex within a total sample size of 139 individuals.

Table 2. Profile of the Respondents in terms of Sex

Gender	Frequency	Percentage
Male	20	14%
Female	119	86%
Total	**139**	**100%**

Table 2 shows the demographic profile of the respondents is analyzed based on their gender. The data reveals that out of the total 139 respondents, a significant majority, which is 119 respondents or approximately 85.61%, are women. On the other hand, 20 respondents, or about 14.39%, are men. This finding indicates that there is a higher representation of women in the study compared to men. It suggests that women are the predominant gender among the respondents.

As a study suggested by Gnambs (2021), there has been a shift in the acceptance of women in traditionally male-dominated sectors, such as computer and information technology. This change can be

attributed to a decrease in gender inequalities in computer access and experience over time, as well as a shift in gender norms towards more diverse and inclusive role assumptions. In other words, as women have gained more access to computers and technology and have acquired more experience in these fields, societal norms and expectations surrounding gender roles have become more open and accepting. This has allowed women to enter and thrive in sectors that were previously dominated by men.

Monthly Income

Table 3 provides a detailed summary of the monthly income distribution among the respondents, offering insights into the demographic composition of the surveyed population comprising 139 individuals.

Table 3. Profile of Respondents in terms of Monthly Income

Income Range	Frequency	Percentage
Less than Php 5,000	25	18%
Php 5,000 - 10,000	30	22%
Php 10,000 - Php 20,000	53	38%
Php 20,000 - 30,000	21	15%
More than Php 30,000	10	7%
Total	**139**	**100%**

Table 3 shows that majority of respondents (53) fall within the range of Php 10,000 to Php 20,000, constituting a percentage of 38.13%. This finding highlights a significant segment of the surveyed population whose incomes fall within this specific bracket, which could have implications for various aspects of the study, such as financial considerations or spending patterns.

According to Afzal et.al., (2023) young adults, minorities, those with no college experience, and those with lower household income levels" are more likely to use their phones to access the internet. Moreover, students from low-income households faced lower levels of internet access, indicating a socioeconomic divide in technology access.

Year Level

Table 4 elucidates the year level distribution among the surveyed respondents, providing insights on the demographic composition in terms of year level within a total sample size of 139 individuals.

Table 4. Profile of the Respondents in terms of Year Level

Year Level	Frequency	Percentage
3rd Year	34	24%
4th Year	105	76%
Total	**139**	**100%**

Table 4 shows the demographic profile of the respondents, according to year level. It indicates that the majority of 105 individuals, accounting for approximately 75.54% of the total, are in their fourth (4th) year. In contrast, 34 respondents, making up about 24.46%, are in their third (3rd) year. This data highlights a significant concentration of fourth year students in the study, which could be essential for understanding the experiences and perspectives of this particular group in relation to the research objectives.

Based on the findings of Delima et.al. (2022), it was evident that some of the students, regardless of their current grade level, were already aware of the importance of digital literacy skills in the context of the new normal education. They understand the need to critically evaluate information found online, which is crucial in an education system where online information and technology are constantly evolving.

Digital Device Used

Table 5 shows the digital devised used distribution among the surveyed respondents, providing insights on the demographic composition in terms of digital device used within a total sample size of 139 individuals.

Table 5. Profile of the Respondents in terms of Digital Device Used

Digital Device Used	Frequency	Percentage
Computer	20	14%
Cell phone	32	23%
Laptop	80	58%
Tablet	6	4%
Others	1	1%
Total	**139**	**100%**

Table 5 shows that the majority of respondents (58%) use laptops as their primary digital device. Cellphones are the second most common digital device, with 23% of respondents using them. Computers (desktops) are used by 14% of the respondents. Tablets are the least used digital device, with only 4% of respondents using them. There is a small percentage (1%) of respondents who use other digital devices not explicitly listed in the categories.

According to ChildHope (2021), the role of computers, laptops, smartphones, and tablets from being entertainment tools to essential devices in the education sector. These devices are viewed as crucial for ensuring continued access to education, particularly in regions like the Philippines, especially during times of crisis.

Accounting Software Used

Table 6provides a detailed summary ofaccounting software used distribution among the surveyed respondents, providing insights on the demographic composition in terms of accounting software used within a total sample size of 139 individuals.

Table 6. Profile of the Respondents in terms of Accounting Software Used

Software	Frequency	Percentage
Quickbooks	107	77%
Freshbook	1	1%
Xero	3	2%
Sage 50	4	3%
Others	24	17%
Total	**139**	**100%**

Table 6 shows the majority of respondents (77%) are proficient in using Quickbooks, indicating its widespread usage among the surveyed individuals. Freshbook, Xero, and Sage 50 have lower usage percentages which indicate that these software options are not as commonly used as Quickbooks. With Freshbook being the least used (1%). The "Others" category encompasses various accounting software options and is used by 17% of the respondents.

According to Dutta (2020) in Accounting Today, 58% of businesses were utilizing cloud-based bookkeeping programs. This suggests a substantial adoption of cloud-based solutions in the business and accounting domains.Several popular accounting programs are mentioned, including Xero, QuickBooks, Sage Business Cloud Accounting, FreeAgent, and Hazto. These platforms were widely used, indicating their prominence and acceptance within the accounting profession. The use of advanced accounting software and cloud-based solutions is likely driving this leapfrog, transforming traditional accounting methods.

Level of Attainment of the Technology Literacy Skills of the Respondents

Basic Digital Skills

Table 7 focuses on assessing the level of student's attainment of technology literacy skills, particularly, basic digital skills. The table gave a clear overview of the level of attainment of technology literacy skills among BSAIS students regarding their basic digital skills and how this affects their technology literacy skills.

Table 7. Level of Attainment of Respondents to the Technology Literacy Skills According to Basic Digital Skills

Indicator	Mean	Standard Deviation	Remark
I am able to turn on and shutdown the digital devices properly.	3.41	0.71	Agree
I am able to create a basic word document, excel spread sheet and simple presentation using PowerPoint.	3.19	0.68	Agree
I am able to use keyboard shortcuts.	3.17	0.61	Agree
I am able to use the browser basic commands to surf the internet.	3.14	0.63	Agree
I am able to use search engines to locate desired information from the internet.	3.32	0.6	Agree
I am able to download and save files from web (e.g., text, graphic, pdf)	3.45	0.68	Agree
I use digital devices for academic purposes. (ex: note taking, finding information online, viewing the lecture notes etc.)	3.3	0.6	Agree
With the use of digital devices in class improves my engagement with the class.	3.24	0.58	Agree
I can communicate with others using digital devices, Voice over IP (e.g. Skype) e-mail or chat – using basic features (e.g. voice messaging, SMS, send and receive e-mails, text exchange).	3.11	0.68	Agree
I can take basic steps to protect my devices (e.g. using anti-viruses and passwords)	3.37	0.6	Agree
Overall Mean	**3.27**	**0.64**	**Agree**

Legend:

3.41 – 4.20	Strongly Agree	1.81 – 2.60	Disagree
2.61 – 3.40	Agree	1.00 – 1.80	Strongly Disagree

Table 7 shows the respondents level of attainment of technology literacy skills according to basic digital skills. It has an overall mean of "3.27" with standard deviation of "0.64" and is interpreted as "Above Average Attainment". This indicates a positive self-perception among the students regarding their ability to perform tasks such as turning on and shutting down digital devices, creating basic documents and presentations, using keyboard shortcuts, navigating the internet with basic commands, utilizing search engines, downloading and saving files, using digital devices for academic purposes, improving class engagement with digital devices, communicating with others using basic features of digital devices, and taking basic steps to protect their devices. The standard deviations, ranging from 0.58 to 0.71, suggest a moderate level of variability in responses across the different indicators. This indicates that while there is a consensus among the students, there are some variations in their self-reported technology literacy skills. The "Above Average Attainment" remarks across all indicators and the overall mean reinforce the notion that the selected BSAIS students perceive themselves as possessing satisfactory technology literacy skills. This positive perception is crucial in an academic setting, emphasizing the importance of technology in various aspects of their studies.Basic digital skills are fundamental abilities and knowledge required to effectively navigate and utilize digital technologies. Having a basic level of digital literacy, according to Abbas et.al. (2019), is essential for individuals to function effectively in society. These skills encompass various activities such as understanding how to use hardware, like touch-screen devices and keyboards, operating software applications, managing files, and performing basic internet operations such as modifying privacy settings on mobile phones and computers, as well as controlling email, conducting searches, and completing online forms.

Accounting Software Proficiency

Table 8 provides an overview onlevel of student's attainment of technology literacy skills, particularly, accounting software proficiency. It highlights the impact of students accounting software proficiency on their technology literacy skills.

Table 8. Level of Attainment of Respondents to the Technology Literacy Skills According to Accounting Software Proficiency

Indicator	Mean	Standard Deviation	Remark
I can access my account using cloud accounting.	2.24	0.73	Disagree
I can manage to pay bills using accounting software.	2.12	0.66	Disagree
I am able to create inventories.	2.06	0.82	Disagree
I am able to generate customized financial reports.	1.97	0.6	Disagree
I am able to operate an automatic backup system.	2.35	0.81	Disagree
I can edit customer's data using accounting software.	2.26	0.85	Disagree

I am able to process payroll using accounting software.	1.81	0.7	Disagree
I am able to import bank transactions.	1.93	0.75	Disagree
I can create invoices using accounting software.	2.19	0.84	Disagree
Using accounting software, I can create sales receipts and sales quota.	2.14	0.96	Disagree
Overall Mean	**2.11**	**0.77**	**Disagree**

Table 8 shows the respondents level of attainment of technology literacy skills according to accounting software proficiency. It has an overall mean of "2.11" with standard deviation of "0.74" and is interpreted as "below average attainment". This implies that while there is a consistent disagreement among respondents, there are variations in the degree to which individuals perceive their proficiency in specific aspects of accounting software use. The "below average attainment" remarks across all indicators and the overall mean underscore a notable lack of proficiency reported by the respondents. Specifically, participants express challenges in accessing their accounts through cloud accounting, managing bill payments, creating inventories, generating customized financial reports, operating an automatic backup system.

Accounting software proficiency is the level of skill and familiarity an individual possesses in effectively using accounting software applications. In line with this, Lestari and Santoso (2019) emphasized the significance of accounting students not only having a theoretical understanding of technology but also being proficient in its practical application. It is crucial for students to master various software tools such as Zahir, Accurate, Cloud Accounting, Myob, and Spreadsheets to avoid lagging behind in the rapidly evolving technological landscape, especially considering that most companies rely on technology for financial management.

Significant Relationship between the Demographic Profile and Technology Literacy Skills of the Respondents

Technology Literacy Skills and Age

Table 9 provides an analysis of respondents technology literacy skills, focusing on the relationship observed among different age groups. This table offers valuable insights into how age influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 9. Significant Relationship between Age and Basic Digital Skills and Accounting Software Proficiency

Age	Basic Digital Skills				Accounting Software Proficiency			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
15-20	586	0.09	Not Significant	Failed to Reject Null	727	0.505	Not Significant	Failed to Reject Null
21-25	886	0.612	Not Significant	Failed to Reject Null	804	0.133	Not Significant	Failed to Reject Null
26-30	108	0.329	Not Significant	Failed to Reject Null	132	0.936	Not Significant	Failed to Reject Null
31 and above	48.5	0.117	Not Significant	Failed to Reject Null	131.5	0.929	Not Significant	Failed to Reject Null

Legend:

Value	**Decision**
$p < 0.05$	Significant Relationship
$p > 0.05$	No Significant Relationship

Table 9 shows the significant relationship between age and basic digital skills and accounting software proficiency. It revealed that all of the age brackets subjected in this study have no significant relationship to the basic digital skills and accounting software proficiency of the respondents since the computed p-values are greater than the alpha value of 0.05. Thus, there is no enough evidence to claim that the two has a relationship.

Technology Literacy Skills and Gender

Table 10 explored significant relationship of students technology literacy skills based on gender. By analyzing significant relationship in technology literacy skills, the table provided insights into how gender influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 10. Significant Relationship between Gender and Basic Digital Skills and Accounting Software Proficiency

Gender	Basic Digital Skills				Accounting Software Proficiency			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
Female	917	0.1	Not Significant	Failed to Reject Null	1105	0.61	Not Significant	Failed to Reject Null

Based on the information provided, Table 10 shows the relationship between gender and basic digital skills and accounting software proficiency. The study found that there is no significant relationship between the different gender brackets (male and female) and the proficiency in basic digital skills and accounting software. This conclusion is based on the computed p-values, which are greater than the alpha value of 0.05. When the p-values are greater than 0.05, it indicates that the observed differences in the data are not statistically significant. In this case, it means that the variations in basic digital skills and accounting software proficiency among different genders cannot be attributed to their technology literacy skills, based on the parameters tested in this study. Therefore, the findings suggest that gender does not have a significant impact on basic digital skills and accounting software proficiency among the respondents.

Technology Literacy Skills and Monthly Income

Table 11 provides an analysis of respondents technology literacy skills, focusing on the relationship observed among different monthly income groups. This table offers valuable insights into how monthly income influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 11. Significant Relationship between Monthly Income and Basic Digital Skills and Accounting Software Proficiency

Monthly Income	Basic Digital Skills				Accounting Software Proficiency			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
Less than Php 5,000	1317	0.553	Not Significant	Failed to Reject Null	1398	0.586	Not Significant	Failed to Reject Null
Php 5,000 - 10,000	1624	0.957	Not Significant	Failed to Reject Null	1384	0.197	Not Significant	Failed to Reject Null
Php 10,000 - Php 20,000	2213	0.773	Not Significant	Failed to Reject Null	2022	0.262	Not Significant	Failed to Reject Null
Php 20,000 - 30,000	1205	0.843	Not Significant	Failed to Reject Null	1134	0.537	Not Significant	Failed to Reject Null
More than Php 30,000	554	0.481	Not Significant	Failed to Reject Null	506	0.256	Not Significant	Failed to Reject Null

The findings from Table 11 indicate that there is no significant relationship between monthly family income and basic digital skills and accounting software proficiency. The computed p-values, which are greater than the alpha value of 0.05, suggest that there is not enough evidence to support the claim that these two variables have a relationship. Since the p-values are greater than 0.05, it means that the observed differences in the data are not statistically significant. In other words, the variations in the respondents' basic digital skills and accounting software proficiency cannot be attributed to their monthly family income, based on the parameters tested in this study. Therefore, the conclusion drawn is that the monthly family income of the respondents does not have a significant impact on their basic digital skills and accounting software proficiency.

Technology Literacy Skills and Year Level

Table 12 explored significant relationship of students technology literacy skills based on year level. By analysing significant relationship in technology literacy skills, the table provided insights into how year level influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 12. Significant Relationship between Year Level and Basic Digital Skills and Accounting Software Proficiency

Year Level	Basic Digital Skills				Accounting Software Proficiency			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
4th Year	1635	0.461	Not Significant	Failed to Reject Null	1636	0.464	Not Significant	Failed to Reject Null

Table 12 reflects the significant relationship between year level of the respondents and basic digital skills and accounting software proficiency. Some students, irrespective of their current year level, grasp the importance of digital literacy, addressing the varying levels of proficiency becomes essential to prepare all students for the evolving landscape of online information and technology throughout their academic journey. Since the p-values for all year level brackets are greater than the conventional significance level of 0.05. Therefore, the study reveals that there is no significant relationship between the year level of the respondents and their proficiency in both Basic Digital Skills and Accounting Software. As all p-values are greater than 0.05, the decision is to "Fail to Reject Null," indicating that the differences observed are not statistically significant. Thus, there is not enough evidence to claim that the two have a relationship.

Technology Literacy Skills and Monthly Digital Device Used

Table 13 provides an analysis of respondents technology literacy skills, focusing on the relationship observed among different digital device used. This table offers valuable insights into how digital device used influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 13. Significant Relationship between Digital Device Used and Basic Digital Skills and Accounting Software Proficiency

Digital Device	Basic Digital Skills				Accounting Software Proficiency			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
Computer	1026	0.322	Not Significant	Failed to Reject Null	1122	0.684	Not Significant	Failed to Reject Null
Cell phone	1709	0.988	Not Significant	Failed to Reject Null	1421	0.141	Not Significant	Failed to Reject Null
Laptop	2239	0.604	Not Significant	Failed to Reject Null	2008	0.132	Not Significant	Failed to Reject Null
Tablet	377	0.823	Not Significant	Failed to Reject Null	254	0.131	Not Significant	Failed to Reject Null
Other Device	51.5	0.67	Not Significant	Failed to Reject Null	52.5	0.688	Not Significant	Failed to Reject Null

Table 13 shows the significant relationship between the digital devices used by the respondents and their proficiency in basic digital skills and accounting software. The study reveals that there is no significant relationship between the different digital devices used and the proficiency in these skills. This conclusion is based on the computed p-values, which are greater than the conventional significance level of 0.05. In simpler terms, the p-values indicate that the observed differences in proficiency among users of different digital devices are not statistically significant. This means that the specific devices used by the respondents do not have a significant impact on their proficiency in basic digital skills and accounting software, according to the parameters tested in this study. Therefore, there is insufficient evidence to support the claim that the choice of digital devices used by the respondents affects their proficiency in these skills.

Technology Literacy Skills and Accounting Software Used

Table 14 explored significant relationship of students technology literacy skills based on accounting software used. By analyzing significant relationship in technology literacy skills, the table provided insights into how accounting software used influences technology literacy skills in terms of Basic Digital Skills and Accounting Software Proficiency.

Table 14. Significant Relationship between Accounting Software Used and Basic Digital Skills and Accounting Software Proficiency

Accounting Software	Basic Digital Skills				Basic Digital Skills			
	Mann Whitney	p-value	Interpretation	Decision	Mann Whitney	p-value	Interpretation	Decision
Quickbooks	1550	0.415	Not Significant	Failed to Reject Null	1627	0.661	Not Significant	Failed to Reject Null
Freshbook	2.50	0.098	Not Significant	Failed to Reject Null	58	0.529	Not Significant	Failed to Reject Null
Sage 50	112	0.182	Not Significant	Failed to Reject Null	116	0.792	Not Significant	Failed to Reject Null
Xero	172	0.216	Not Significant	Failed to Reject Null	233	0.639	Not Significant	Failed to Reject Null
Others	1286	0.542	Not Significant	Failed to Reject Null	1299	0.52	Not Significant	Failed to Reject Null

Table 14 reflects the significant relationship between accounting software used by respondents and basic digital skills and accounting software proficiency. The p-values for all accounting software proficiency brackets are greater than the conventional significance level of 0.05. Therefore, the study reveals that there is no significant relationship between the accounting software used by respondents and their proficiency in both basic digital skills and accounting software. As all p-values are greater than 0.05, the decision is to "Fail to Reject Null," indicating that the differences observed are not statistically significant. This suggests that the choice of accounting software used by respondents does not have a significant impact on their basic digital skills and accounting software proficiency.

VI. Conclusions

Based on the findings, the following conclusions were concluded:

1. The majority ofrespondents fall within the 21-25 age group, which are mostly female, with a monthly income ranging from 10,000 - 20,000. Additionally, mostrespondents are in their 4th year of study. The preferred digital device is commonly a laptop, and the most used accounting software is Quick books. Therefore, Xero, Sage 50, and Freshbook are viable options. Exploring this accounting software can help find the most suitable accounting software based on the needs of students.
2. The level of attainment of respondents in technology literacy skills, as perbasic digital skills, was found to be at an Above Average Level of Attainment. In contrast, the Level of Attainment of respondents in Technology Literacy Skills, as per Accounting Software Proficiency, was found to be Below Average of Attainment.
3. Therefore, there is no significant relationship between the demographic profile and the technology literacy skills.
4. There are significant limitations to the study that should be considered when evaluating the results and recommendations. These restrictions cover a range of variables that may have an impact on the width and validity of the study findings. These may consist of limitations imposed by the research design itself, such as sample size or methodology, as well as by outside variables, time, and resources. Finding the study's limitations is essential to appreciating its bounds and comprehending the possible effects these constraints may have on the reliability and generalizability of its conclusions. The following are the limitation of this study:

- A small sample size could be an issue. If the sample is not sufficiently large to be representative, the results may not be statistically significant.
- Problems with questionnaire distribution, inaccurate data collection, or any other incorrect methods of gathering information could be a factor.
- Sometimes, improper use of statistical methods or incorrect interpretation of results can lead to non-significant findings.
- The outcomes of this thesis do not demonstrate statistically significant results, indicating a lack of substantial relationships or effects among the variables investigated. Despite thorough analysis and comprehensive exploration, the data failed to provide convincing evidence supporting the hypothesized associations or impacts. Within the confines of this study, the observed patterns or differences did not reach statistical significance, suggesting a need for further investigation or potential reconsideration of variables, methodology, or sample size to attain more conclusive insights in future research endeavors.

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