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INDUSTRY TRENDS' INFLUENCE ON ACCOUNTANCY STUDENTS' SCOPE OF PRACTICE PREFERENCES IN SELECTED UNIVERSITIES IN MANILA

Jessabel Bartolay[1], Laramae Bartolay[1], Rianna Josine Gonzales[1], Lei Antoinette Valdez[1] Ma. Nancy T. Balasan[2]

[1]*Accountancy Student, College of Business Administration and Accountancy*
[2]*Faculty Member, College of Business Administration and Accountancy*
**Corresponding author. Email: jessabel.bartolay@letran.edu.ph*

ABSTRACT

Grounded in literature on the transformative effects of technological innovation on accounting, this study examined the influence of emerging industry trends (Automation and AI, Blockchain, Cloud Computing, and Data Analytics) on accountancy students' preferences for the scope of practice in selected Manila universities. It investigated whether these trends significantly affect students' preferred scope of practice and whether Career Adaptability, measured via the Career Adapt-abilities Scale – Short Form (CAAS-SF), moderates this relationship. Using a quantitative- descriptive design, data were collected from fourth-year accountancy students using a structured questionnaire, and analysis was conducted using Ordinal Logistic Regression and Moderated Regression Analysis. Results showed that industry trends positively influenced preference for Public Accountancy and negatively influenced preference for Academe, with no significant effects on Commerce and Industry or Government. Career Adaptability moderated the relationship for Public Accountancy but not for other scopes. Findings underscore the need to align accounting education with technological advancements and foster adaptability among future professionals, offering insights for educators, practitioners, and policymakers in preparing students for a dynamic, technology-driven accounting environment.

Keywords: *industry trends, career adaptability, accountancy profession, accountancy students, career decision*

INTRODUCTION

The accounting profession remains a cornerstone of financial stability and economic development, fostering transparency, accountability, and informed decision-making across organizations and institutions. However, the accounting profession is experiencing rapid change due to significant technological advances like Automation, Artificial Intelligence (AI), Blockchain, Cloud Computing, and Data Analytics. These trends are transforming how accounting tasks are done, boosting the use of automated processes, real-time financial reports, and secure digital transactions. Around the world and locally, companies are adopting digital accounting systems and relying on data-driven decision- making, while educators are incorporating technology-based skills into accounting courses. As firms rely heavily on advanced technologies, the competencies required of accounting professionals continue to evolve beyond traditional bookkeeping and compliance functions toward analytical, technological, and strategic expertise. As these innovations become central to modern practice, the skills and expectations for future accountants continue to develop. As these trends become embedded in professional practice, accounting students are confronted with a dynamic environment that influences how they perceive and evaluate potential career paths.

The emergence of these new technologies has presented challenges in the accounting field. Students are increasingly expected to develop both traditional accounting skills and advanced digital competencies. However, many feel uncertain about which area of practice—such as public accounting, commerce and industry, academe, or government—best fits the evolving demands of the profession. The quick adoption of industry trends raises concerns about students' readiness, career paths, and ability to adapt to technology-driven workplaces.

Existing local studies have primarily examined traditional determinants of career choice, including salary expectations, job security, personal interests, academic performance, and market conditions. However, limited empirical research in the Philippine context has specifically investigated how industry trends influence the preferences of students for the scope of practice. This creates a research gap in understanding how technological changes directly shape career decisions among accountancy students

This research aims to determine how industry trends and career adaptability influence the scope- of-practice preferences of accountancy students at selected universities in Manila. Specifically, it seeks to answer the following questions: (a) What are the respondents' demographic profiles in terms of age, sex, and school?; (b) What is the level of perception of the respondents on the following industry trends: automation and AI, blockchain, cloud computing, and data analytics?; (c) What is the level of career adaptability of the respondents based on the Career Adapt- Abilities Scale (CAAS)?; (d) What is the respondents' ranking on their preferred scopes of practice in public accountancy, commerce and industry, academe/education, and government?; (e) Does the perception of industry trends significantly influence the scope of practice preferences of accountancy students?; and (f) Does career adaptability significantly moderate the relationship between industry trends and scope of practice preferences?

In this context, the research is guided by the following specific objectives: (1) to identify the significant relationship between students' perception of industry trends and their scope of practice preferences in selected universities in Manila; (2) to evaluate the level of career adaptability among accountancy students using the Career Adapt-abilities Scale (CAAS); and (3) to determine whether career adaptability significantly moderates the relationship between perceptions of industry trends and practice preferences.

Benefiting from the study are individuals and groups as follows: (1) Accounting Firms and Industry Practitioners, who will gain insights into the evolving career preferences of future professionals. The findings may guide them in adjusting their recruitment strategies, designing skills-based training programs, and aligning workplace expectations with the technological advancements shaping the accounting field. (2) Educational Institutions, which may use the

results to strengthen curriculum development by incorporating technological skills such as automation, cloud systems, and data analytics. This helps schools ensure that their programs stay responsive to emerging industry demands. (3) Accountancy Students, who will benefit from increased awareness of how current industry trends influence their potential career paths. With this understanding, students can make more informed decisions about their chosen scope of practice and the skills they need to develop. (4) Future Researchers, who may use this study as a key resource for exploring topics related to technology-driven career trends, accounting education, and specialization within the profession. This study integrates industry trend awareness and career adaptability within a single analytical framework and extends existing theoretical perspectives while providing a foundation for further empirical investigation in the Philippine context.

Theoretical Background

Career Adaptability Theory

This study is based on Career Adaptability Theory by Savickas (2005), which explains how individuals handle career-related tasks, challenges, and changes in a dynamic work environment. The theory highlights four key dimensions: Concern, Control, Curiosity, and Confidence that represent the psychosocial resources people use to navigate career development. These dimensions are assessed using the Career Adapt-Abilities Scale (CAAS) and its validated short form (CAAS- SF). The theory is relevant to this research because the accounting profession is experiencing significant changes due to industry trends such as Automation and AI, Blockchain, Data Analytics, and Cloud Computing. As these trends shift professional expectations, accounting students must adapt accordingly. Career adaptability acts as the moderating variable, influencing how students interpret these industry changes and how those interpretations impact their scope-of-practice preferences in Public Practice, Government, Commerce and Industry, or Academe. The conceptual framework illustrates how the study's variables interact. Perception of Industry Trends serves as the independent variable, representing students' awareness and understanding of technological advancements affecting the accounting field. Scope of Practice Preference is the dependent variable, indicating the specific accounting career path students intend to pursue. Career Adaptability functions as the moderating variable, potentially changing the strength or direction of the relationship between perception of industry trends and career preferences. The students' demographic profile, including age, sex, and school, is included for descriptive purposes. Overall, the model demonstrates how students' perceptions of emerging industry trends and their level of adaptability combine to influence their preferred accounting career paths.

Review of Related Literature

Emerging Industry Trends in the Accounting Profession

Technological advancements have greatly transformed the accounting profession by changing how financial data is processed, analyzed, and protected. Automation and artificial intelligence (AI) is one of the trends that have significantly transformed the accounting profession by automating routine and high-volume processes such as transaction processing, financial reporting, tax preparation, and reconciliations, resulting in improved efficiency, reduced processing time, and minimized human error (Hazar & Toplu, 2023; Garcia, 2023; Chukwuani, 2024). Through these developments, the role of accountants has shifted from clerical and compliance-oriented functions to more analytical, advisory, and strategic responsibilities that contribute to organizational performance and innovation (Yassin et al., 202). AI-driven systems also enhance the quality and reliability of financial information by enabling predictive analysis, real-time fraud detection, automated risk assessment, and data-driven decision-making in both private and public sector environments (Djellal Ameur & Benichou, 2024; Ćosić et al., 2024; Hossain et al., 2024).

The integration of intelligent technologies strengthens audit quality, internal controls, and financial forecasting while allowing professionals to focus on higher-value tasks that require professional judgment and strategic thinking (Bradford et al., 2024; Nkwede & Aniuga, 2023). In the Philippine context, the adoption of AI has been associated with improved operational efficiency, enhanced service delivery, cost savings, and greater openness to technological transformation among accounting personnel and institutions (Fontanilla et al., 2022; Moron & Diokno, 2023; Amoroso et al., 2023; Villaflor et al., 2024). These findings indicate that technological competence, data analytics capability, and digital literacy have become essential skills for future accounting professionals.

Despite these advantages, AI has not fully replaced human expertise, particularly in areas that require critical thinking, ethical judgment, and qualitative analysis (Bendal et al., 2021). The literature consistently emphasizes the need for continuous professional development and curriculum enhancement to prepare accountants for technology-driven environments (Hossain et al., 2024; Yassin et al., 202). At the same time, several ethical, technical, and organizational challenges affect its implementation, including concerns related to data privacy, cybersecurity, algorithmic bias, lack of transparency, high costs, infrastructure limitations, and workforce displacement (Tagamolila, 2023; Djellal Ameur & Benichou, 2024; Fontanilla et al., 2022; Gella et al., 2025). These issues are more evident in institutions with limited resources and insufficient technological readiness.

Additionally, blockchain technology also has emerged as one of the most transformative digital innovations affecting the accounting and finance sectors due to its decentralized, encrypted, and immutable ledger system that enhances the security, transparency, and reliability of financial information (Tripathi et al., 2023; Iqbal et al., 2025). Unlike traditional centralized databases, blockchain enables collective verification of transactions across a distributed network, thereby reducing the risk of data manipulation, system failure, and cyberattacks while strengthening the integrity and auditability of accounting records (Garanina et al., 2021; Bellucci et al., 2022). This capability addresses long-standing vulnerabilities in conventional accounting systems and supports the growing demand for trustworthy and real-time financial reporting (Almadadha, 2024).

The integration of blockchain into accounting information systems improves transactional certainty, automates key recording processes, enhances managerial control, and reinforces decision-making through reliable and tamper-resistant data (Fullana & Ruiz, 2020). In auditing, the immutability of blockchain records reduces opportunities for earnings manipulation and provides verifiable audit evidence, thereby improving the credibility of financial statements (Bellucci et al., 2022). These developments also redefine the role of accountants by shifting their focus from routine reconciliations and ledger maintenance toward technology-oriented, analytical, and advisory functions (Campos, 2023).

The adoption of blockchain is increasingly evident in professional practice, as major accounting firms develop blockchain-based audit, assurance, and business process solutions to support smart contracts, digital transactions, and automated compliance (Chen, 2022). This indicates that blockchain is not only a technological tool but also a driver of new service areas and professional opportunities within the accounting field. In the Philippine context, the growing participation in cryptocurrency and digital asset investment reflects a broader national readiness to engage with blockchain-based systems and highlights the relevance of this technology in future financial and accounting environments (Inquirer, 2024).

Despite its advantages, the literature also identifies several barriers to blockchain adoption, including the absence of uniform regulatory

frameworks, high implementation and operational costs, scalability issues, significant energy consumption, and the need for specialized technical expertise (Chavali et al., 2024; Tripathi et al., 2023). Concerns regarding data privacy and the technical complexity of integrating real-world assets into blockchain platforms further limit its widespread use, although emerging solutions such as homomorphic encryption and sidechains aim to address these issues (Georgiou et al., 2024). These challenges are particularly critical for developing economies and organizations with limited technological infrastructure and financial resources.

In the Philippine setting, available discussions highlight national participation in digital assets and the need for organizations to invest in blockchain-related infrastructure and skills, yet there remains a scarcity of studies examining how these developments shape students' views regarding their preferred field of practice within the accounting profession (Inquirer, 2024; Lofranco, 2024). As blockchain continues to redefine accounting roles by reducing routine functions and increasing demand for technology-oriented competencies, understanding its influence on career decision-making becomes essential for aligning accounting education with the evolving labor market.

Furthermore, cloud computing (CC) has become a cornerstone technology in the digital transformation of accounting by enabling on-demand access to computing resources, financial data, and web-based accounting applications without the need for extensive physical infrastructure or local system maintenance (Chanthinok & Sangboon, 2021; Wahyuni, 2020). Through cloud-based platforms, accounting information can be processed, stored, and accessed in real time from any location using internet-enabled devices, thereby improving operational flexibility, collaboration, and decision-making efficiency (Adjei et al., 2021; Kamal et al., 2023). Compared with traditional on-premise systems that rely on locally installed software and in-house servers, cloud accounting reduces the risk of data loss, minimizes manual system updates, and allows organizations to adopt scalable and cost-efficient solutions (Envoice, 2023; Adams, 2024).

The integration of cloud technology into accounting practice supports a wide range of functions, including auditing, taxation, financial reporting, and corporate services, while enabling faster communication between accountants, clients, and other stakeholders (Shamsudin et al., 2025). These systems enhance data security through controlled access mechanisms and authentication protocols and allow real-time sharing of financial information, which strengthens transparency and responsiveness in financial management (Romney et al., 2021). The flexibility of cloud deployment models, public, private, hybrid, and community, further enables organizations to align technological adoption with their operational, regulatory, and security requirements (Odeh et al., 2024; Patel & Kansara, 2021).

Cloud service models such as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS) provide organizations with scalable, customizable, and cost-effective alternatives to traditional IT infrastructure while supporting innovation and digital integration across business processes (Alam et al., 2024; Odeh et al., 2024). The rapid global expansion of cloud services and the dominance of major providers highlight its strategic importance in modern business environments and its role in enterprise system modernization (Gartner, 2023; Weinberg, 2024).

In the accounting profession, cloud computing enhances audit efficiency, facilitates real-time financial analysis, and reduces the administrative burden associated with managing local systems (Ali et al., 2024). However, outsourcing financial data to third-party providers also requires stronger audit mechanisms, data integrity controls, and cybersecurity competencies to maintain accountability and client trust (Ali et al., 2024). As cloud adoption increases, accountants are expected to develop expertise in cloud accounting systems, data security, and digital auditing, indicating a shift in the competency requirements of the profession (Ali et al., 2024; Weinberg, 2024).

Evidence from the Philippine context shows that cloud computing improves productivity, collaboration, and accessibility in educational institutions and business organizations, particularly during periods that require remote operations (Alimboyong & Bucjan, 2021). Among micro, small, and medium enterprises (MSMEs), cloud adoption is driven by the need for automatic data backup, remote access, cost reduction, regulatory compliance, and competitive pressure (Eduardo et al., 2024; Matias & Hernandez, 2021). Nevertheless, low digital literacy, limited technical skills, poor internet connectivity, data security concerns, and resistance to change remain significant barriers to adoption (Alimboyong & Bucjan, 2021; Eduardo et al., 2024). These findings emphasize the critical role of accountants in promoting cloud literacy and leading digital transformation initiatives within organizations.

The rise of data analytics (DA) has also significantly transformed the accounting profession by enabling the processing, analysis, and interpretation of massive volumes of structured and unstructured financial information for real-time and strategic decision-making (Theodorakopoulos, 2024; Deniswara, 2020). As organizations generate increasingly complex datasets, traditional data processing methods become insufficient, leading to the adoption of advanced analytical tools that allow accountants and auditors to identify patterns, detect anomalies, forecast financial performance, and improve organizational efficiency (Schmidt et al., 2020; Qasim & Kharbat, 2020). Through these capabilities, data analytics enhances the relevance, reliability, and timeliness of accounting information and strengthens the role of accountants as strategic partners in business operations (Ehioghiren & Addeh, 2023; Chu & Yong, 2021).

In auditing, the application of DA allows the examination of entire populations of transactions rather than relying on sampling techniques, thereby improving audit quality, fraud detection, risk assessment, and evidence gathering (De Santis & D'Onza, 2021; Alrashidi et al., 2022; Aziz, 2023). The integration of business intelligence tools and machine learning technologies enables auditors to perform continuous auditing, automate testing procedures, and provide deeper insights into client operations and financial performance (Austin et al., 2021; Dow et al., 2021). These developments shift the audit function from manual verification toward analytical evaluation and professional judgment, indicating a major transformation in the competency requirements of the profession.

Beyond auditing, data analytics supports performance evaluation, cost estimation, budgeting, financial forecasting, and forensic accounting, making it a critical driver of organizational success and operational efficiency (Andiola et al., 2020). By connecting information technology, statistics, and business processes, DA allows organizations to generate data-driven strategies and improve economic decision-making. As a result, expertise in analytics and digital technologies becomes an essential skill for modern accountants.

Despite its advantages, the implementation of DA in accounting remains slower compared with other industries due to challenges related to data quality, system integration, high costs, technical complexity, and data privacy concerns (Sihombing et al., 2023; Jiang, 2024; Rajput, 2024). Inconsistent data formats, incomplete

analytical outputs and require strong data governance frameworks and continuous professional training. Ethical and regulatory issues, particularly in protecting sensitive financial information and complying with data protection laws, further complicate its adoption.

In the Philippine context, the increasing reliance on data analytics across sectors such as finance, healthcare, and e-commerce reflects the growing recognition of data as a strategic organizational asset and a driver of competitive advantage (Dela Cruz, 2022; Escolano et al., 2024). However, studies also reveal a significant skills gap in data science and analytics, indicating the need for stronger collaboration among government, academic institutions, and industry to develop a workforce capable of supporting a data-driven economy (Quismorio, 2020). The integration of analytics into business processes encourages organizations to invest in technology and human capital to remain competitive and responsive to labor market demands.

Despite the growing body of literature on emerging technologies in accounting, most studies concentrate on organizational adoption, system efficiency, audit quality, and professional readiness rather than on how these technological transformations influence the career perceptions and scope of practice preferences of accountancy students (Moron & Diokno, 2023; Bendal et al., 2021; Fullana & Ruiz, 2020; Campos, 2023; Ali et al., 2024; Matias & Hernandez, 2021; Alrashidi et al., 2022; Sihombing et al., 2023). In the Philippine context, existing research primarily highlights implementation, productivity gains, technological acceptance, and the growing demand for digital competencies, with limited empirical evidence explaining how students' awareness of AI and automation, blockchain, cloud computing, and data analytics shapes their preferred field of practice in the accounting profession (Fontanilla et al., 2022; Amoroso et al., 2023; Inquirer, 2024; Lofranco, 2024; Alimboyong & Bucjan, 2021; Eduardo et al., 2024; Quismorio, 2020; Escolano et al., 2024).

As these technologies continue to redefine accounting roles by reducing routine tasks and increasing the demand for analytical, digital, and technology-oriented competencies, understanding their influence on students' career decision-making becomes essential for aligning accounting education with the evolving labor market. Hence, there is a need to examine these emerging industry trends not only as organizational and technical innovations but also as external career-shaping factors that may influence the scope of practice preference of accountancy students.

Career Adaptability Theory

Career adaptability is rooted in Super's career development theory, particularly in the earlier concept of career maturity, which framed adaptability as an individual's ability to manage and adjust to changing career roles and developmental tasks (Super & Knasel, 1981). Super initially proposed measuring adaptability through indicators such as work values, autonomy, planning for the future, exploration and establishment, decision-making, and review of experience (Super & Knasel, 1979). This framework later evolved into the model of adult career adaptability, emphasizing planning, exploration, information, decision-making, and reality orientation as key dimensions relevant to adult career adjustment (Super & Knasel, 1981).

Building from Super's foundation, Savickas conceptualized career adaptability as a set of psychosocial resources that individuals utilize to cope with career transitions and challenges (Savickas, 1997). In response to modern labor market uncertainty, Savickas expanded this construct into four dimensions: career concern, career control, career curiosity, and career confidence (Savickas, 2005). These dimensions represent a dynamic interaction between individuals' internal motivations and external career demands, positioning adaptability as a regulatory resource that supports career development and decision-making in complex environments (Dike, 2015). Career concern reflects future orientation and preparedness, career control emphasizes responsibility and ownership of career decisions, career curiosity involves exploration of self and occupational possibilities, and career confidence pertains to beliefs about one's ability to overcome career-related challenges and achieve goals (Savickas, 2005).

To operationalize career adaptability, Savickas and Porfeli (2012) developed the Career Adapt-Abilities Scale (CAAS), a 24-item instrument rated on a 5-point Likert scale, which demonstrated strong psychometric properties and cross-cultural reliability. To increase measurement efficiency, the Career Adapt-Abilities Scale–Short Form (CAAS-SF) was later developed as a 12-item scale that retained the four-factor structure and demonstrated measurement equivalence across groups (Maggiori et al., 2017). Subsequent validations further strengthened the scale's cross-cultural applicability across different populations, including working adults and university students in Portugal, business school students in India, and university students and professionals in China, supporting the CAAS-SF as a reliable and culturally sensitive measure of career adaptability in non-Western and dynamic labor markets (Soares et al., 2023; Pal & Jena, 2022; Yu et al., 2020).

Philippine-based research also provides evidence supporting the relevance of career adaptability. Tolentino et al. (2013) confirmed the reliability and construct validity of the CAAS among Filipino working adults and college students and found that career adaptability was positively linked to adaptive outcomes such as career satisfaction and promotability, with flexible goal adjustment playing a particularly significant role. Francisco and Castano (2020) further demonstrated that career adaptability influences employment behavior, showing that career concern predicts focused job search strategies, while curiosity and confidence relate to exploratory job search practices among graduate students in the National Capital Region. Additionally, Guillena (2022) reported that career adaptability among college student-athletes is strengthened by career self-efficacy and personality traits, emphasizing that psychological and personal resources contribute to adaptability in career development.

Overall, the literature indicates that career adaptability enables individuals, especially students, to regulate their responses to career demands, navigate uncertainty, and align career preferences with changing labor market conditions. In the context of accountancy education, career adaptability is particularly relevant because emerging industry trends such as automation and AI, blockchain, data analytics, and cloud computing are transforming the accounting profession and altering skill demands and career pathways. In this study, career adaptability refers to the psychosocial resources of accountancy students measured through the CAAS-SF across the four dimensions (concern, control, curiosity, and confidence), which account for individual differences in students' capacity to manage career-related change while considering emerging industry trends and scope of practice preference.

While the literature consistently supports career adaptability as a predictor of career outcomes such as satisfaction, employability behaviors, and work adjustment, much of the empirical research emphasizes general career development, job search direction, and adaptation outcomes rather than examining how career adaptability interacts with rapid professional transformations within specific disciplines (Tolentino et al., 2013; Francisco & Castano, 2020). Moreover, although the CAAS and CAAS-SF have been validated across cultures, studies tend to focus on measurement validity or broad career outcomes instead of investigating how adaptability shapes students' preferences for distinct professional pathways within a transforming occupation (Yu et al., 2020; Soares et al., 2023).

In accountancy, the profession is currently being reshaped by technological industry trends that change required competencies and redefine the nature of work across different fields of practice. However,

limited research has examined career adaptability as an explanatory factor that helps account for why students may differ in how they interpret these changes and how they form preferences for a particular scope of practice within the accounting profession. In the Philippine context, existing research demonstrates the importance of adaptability for career outcomes, but empirical work remains limited in linking adaptability to career preference formation under conditions of rapid technological change (Tolentino et al., 2013; Guillena, 2022).

Hence, there is a need to examine career adaptability not only as a general career resource but also as a key student-level factor that may shape how accountancy students respond to emerging industry trends and how they develop their scope of practice preference in a rapidly evolving profession.

Scope of Practice in Accountancy Profession

In Public accountancy, it involves the provision of independent professional services, primarily external auditing, taxation, and advisory, to a wide range of clients, including individuals, private entities, and corporations. Its central function is to enhance the credibility of financial reporting through assurance engagements that verify the fairness and reliability of financial statements and ensure compliance with regulatory and professional standards. As the demand for higher audit quality and real-time assurance increases, the integration of emerging technologies has fundamentally transformed audit methodologies and professional practices in public accounting.

Automation and artificial intelligence (AI) have streamlined audit procedures by reducing manual intervention and improving both efficiency and accuracy in financial assessments. AI-powered systems automate repetitive tasks such as data extraction, validation, and report generation, thereby reducing audit turnaround time and minimizing human error (Rajput, 2024). In addition, intelligent systems support advanced data cleaning, automated risk assessment, anomaly detection, and predictive analytics, enabling auditors to perform continuous and real-time assurance and to exercise more informed professional judgment (Luo et al., 2025). These developments shift audit practice from manual verification toward data-driven and risk-based auditing.

Blockchain technology further strengthens audit reliability by providing immutable and traceable transaction records that serve as verifiable audit evidence. The distributed ledger structure reduces the risk of data manipulation and enhances transparency, governance, and trust in financial reporting (Kroon et al., 2021). Smart contracts also automate compliance procedures, improving the accuracy and consistency of audit processes and reducing human error. Through these capabilities, blockchain enhances fraud detection and increases the level of assurance provided by public accounting firms.

Cloud computing has transformed the audit environment by enabling secure, real-time access to client data and facilitating remote collaboration among audit teams. Cloud-based platforms allow multiple auditors to work simultaneously on engagements, improving workflow efficiency and engagement timeliness while maintaining data integrity through advanced security features such as encryption and multi-factor authentication (Atadoga et al., 2024). This digital environment supports continuous auditing and technology-enabled assurance services.

Among these innovations, data analytics has become one of the most critical tools in modern audit practice. By enabling the examination of complete datasets rather than relying on sampling, data analytics improves risk assessment, substantive testing, and anomaly detection, thereby enhancing audit precision and reliability (Tsao, 2021; Dempsey & Dyk, 2024). Firms that adopt analytics extensively, particularly big four firms, demonstrate stronger capabilities in data cleaning, testing, and visualization, which contributes to higher audit quality and more strategic client advisory services (Henry et al., 2023). Auditors with strong analytics competencies are also more likely to achieve sustained professional success and deliver higher-quality audit outcomes (Ditkaew & Suttipun, 2023). Consequently, the role of auditors has evolved from routine checking to providing data-driven insights and strategic recommendations (Chien, 2020; Kluwer, 2024).

In the Philippine context, technological transformation similarly influences public accounting practice. The adoption of big data analytics is increasingly recognized as essential for improving audit efficiency, decision-making, and resource allocation in assurance services (Escolano et al., 2025; Pamorca, 2023). Although adoption remains in its early stages, many firms have begun integrating analytics into core audit functions, reflecting the profession's shift toward technology-driven assurance (PricewaterhouseCoopers, 2020). These developments require practitioners to continuously acquire digital and analytical competencies in order to remain relevant in the evolving professional environment (Tugas & Tullao Jr., 2021).

Accountants in commerce and industry play a central role in generating reliable financial information that supports managerial decision-making, governance, and regulatory compliance. Their responsibilities typically include financial reporting, budgeting, internal control evaluation, risk mitigation, and performance analysis, enabling organizations to assess profitability, manage costs, and sustain ethical and effective operations. As private organizations increasingly adopt digital transformation, emerging technologies such as artificial intelligence (AI) and automation, robotic process automation (RPA), blockchain, cloud computing, and data analytics continue to reshape accounting functions, workflows, and the competency requirements of accountants in business settings.

AI adoption in commerce and industry enhances financial decision-making by enabling predictive forecasting, improved trend analysis, and more proactive financial planning using historical and real-time data. AI also supports financing strategies and cost-of-capital computation, thereby strengthening corporate financial management and strategic planning. Empirical evidence suggests that AI can reduce operational costs by automating routine accounting activities and improving organizational efficiency, while also driving structural transformation that redefines traditional financial management practices within companies (Hamza et al., 2024). However, AI integration is shaped by contextual constraints such as cultural, legal, and technical conditions, which influence implementation outcomes and adoption patterns (Hamza et al., 2024).

In addition to AI, automation technologies, particularly RPA, have become increasingly relevant in private-sector accounting operations by streamlining tasks such as invoice processing, payroll management, inventory tracking, transaction recording, and financial reporting. RPA improves operational efficiency by supporting data verification, validation, reconciliation, and database maintenance while strengthening internal controls through continuous monitoring and risk detection (Kavyashree et al., 2022; Hazar & Toplu, 2023). Research in Jordanian commercial banks indicates that RPA positively impacts internal auditing effectiveness, suggesting that automation strengthens audit oversight and organizational compliance through continuous supervision and standard-aligned processes (Alassuli, 2025; Tiron-Tudor et al., 2024; Lacurezeanu et al., 2020). These findings reinforce the view that RPA is not merely a clerical tool but a mechanism for

improving internal control reliability and organizational performance.

Blockchain technology also influences commerce and industry by strengthening transparency, traceability, and security in financial recordkeeping and supply chain operations. Organizations use blockchain to document transaction histories and product movement across supply chains, helping stakeholders verify authenticity and reduce fraud risks (Ayobami, 2024). Although corporate adoption remains relatively low, disclosures indicate a shift from cryptocurrency-related applications toward broader business implementations of blockchain (Stratopoulos et al., 2022). In accounting and auditing services, blockchain is expected to improve cybersecurity, strengthen data integrity, and promote organizational transparency, requiring organizations to adjust internal processes as part of broader digital transformation (Demirkan et al., 2020). Blockchain adoption also supports operational coordination and cost efficiency in production and supply chain processes, enhancing organizational performance through improved system integration and transparency (Giang & Tam, 2023).

Cloud computing further transforms private-sector accounting by enabling real-time access to financial data, remote collaboration, and reduced dependence on physical infrastructure. Cloud platforms support shared access to updated financial reports across departments and locations, strengthening coordination and improving operational efficiency (Mandava, 2024). Cloud-based accounting systems also automate routine data entry and processing through embedded algorithms and automation tools, thereby improving accuracy and productivity (Yathiraju, 2022). These advantages encourage organizations to adopt cloud solutions due to reduced hardware and software costs, faster processing, and improved accessibility of financial information.

Data analytics enhances business accounting by enabling organizations to analyze large volumes of financial data to detect trends, forecast cash flow, identify risks, and support investment decisions through modeling and predictive tools (Vysotskaya & Prokofieva, 2023). Big data analytics also improves business efficiency and profitability by reducing storage costs and accelerating decision-making through modern analytics tools (Lasanthika & Wickramasinghe, 2020). Collectively, these emerging technologies strengthen private-sector accounting by improving accuracy, security, accessibility, and strategic decision-making, while redefining accountants' roles from routine recordkeeping to analytics-driven advisory and control functions.

In the Philippine context, private organizations increasingly adopt automation and AI to improve efficiency, reduce human error, and strengthen competitiveness, with accounting functions often positioned at the forefront of digital transformation. Evidence suggests that computerization and the adoption of accounting software and ERP systems reduce errors and contribute to process precision, although initial investments may be costly and linked to workforce restructuring strategies (Bendal et al., 2020). Local developments also illustrate that AI-powered accounting solutions are being used to provide SMEs with data-driven insights and automated document processing, supporting real-time reporting and value-added services such as payroll and tax compliance (Galang, 2024). National business outlook data further indicates that Philippine organizations plan systematic AI integration across workflows, technology platforms, workforce development, and business strategy, highlighting AI's growing role as a driver of innovation and competitive advantage (PricewaterhouseCoopers, 2025). Automation adoption in the Philippines is also expanding, particularly in industries such as BPO and manufacturing, where RPA improves processing speed, accuracy, and customer service outcomes (Thim, 2025).

Similarly, cloud computing adoption is increasing among Philippine enterprises and MSMEs due to its efficiency and data protection benefits, although national cloud readiness challenges remain evident. The shift toward cloud-based accounting among MSMEs reflects the growing importance of digital transformation in improving operational efficiency and collaboration (Eduardo et al., 2024). However, regional readiness concerns, including connectivity limitations, cybersecurity issues, privacy risks, and infrastructure vulnerabilities, may constrain the pace and effectiveness of cloud adoption (Abril et al., 2022).

In the academe or education sector, it represents a key scope of practice in the accountancy profession, encompassing roles in teaching, curriculum development, research, academic administration, and professional training. As emerging technologies reshape accounting work, academic institutions are increasingly pressured to align accounting programs with evolving industry competencies, particularly in automation and AI, blockchain, data analytics, and cloud computing. This transformation requires not only updating course content but also redesigning learning experiences to ensure that graduates develop technology-driven skills relevant to modern professional practice.

Automation and artificial intelligence (AI) are increasingly influencing accounting education by enhancing instructional efficiency and enabling more personalized learning environments. AI integration in higher education supports adaptive instruction by tailoring content to student needs, while also automating routine academic tasks, allowing educators to focus on complex concepts and higher-level learning outcomes (Stroparo & Lemos, 2025). However, effective implementation requires ongoing faculty training and sufficient technological infrastructure (Stroparo & Lemos, 2025). In institutional operations, automated accounting systems have been linked to improved efficiency, reduced manual errors, and cost savings, underscoring the growing need to equip future accountants with competencies in automation and digital systems (Villanueva, 2025). At the same time, readiness remains uneven; accounting professionals in academic institutions may show willingness to adopt AI applications, yet full integration continues to progress gradually due to systemic and implementation constraints (Moron & Diokno, 2023). Philippine evidence also suggests that AI use may support learning outcomes, as higher levels of AI usage have been associated with stronger academic performance among ABM students, indicating its potential value in educational environments (Gella et al., 2025).

Blockchain technology is also emerging as a relevant tool in academic systems, particularly for strengthening security and authenticity in records management. In education, blockchain has been explored for protecting academic credentials, ensuring document integrity, reducing credential fraud, and enabling secure, immutable records of academic achievements (Tripathi et al., 2023). This technological capacity supports trust in credential verification and may foster stronger collaboration between academic institutions and industry stakeholders, particularly in environments that require reliable proof of competencies and qualifications (Tripathi et al., 2023).

Data analytics similarly reshapes accounting education by redefining the competencies expected of graduates in a data-driven labor market. While accounting programs have begun integrating analytics, evidence indicates persistent gaps between academic instruction and employer expectations, particularly when programs lack clear competency goals and assessment frameworks (Cainas et al., 2024). Labor market analyses further emphasize the demand for technical skills in data extraction, visualization, and analysis, and the importance of practical exposure to tools such as Excel, SQL, and Power BI (Askary & Askarany, 2024). To address these demands, accounting education increasingly adopts innovative learning approaches such as simulations, gamification, and

interactive platforms that enhance engagement and strengthen technological competency, including analytics-related skills (Tahar et al., 2025). These developments suggest that accounting educators must continuously revise curricula to integrate analytics content and ensure that students gain applied competencies aligned with industry standards.

Cloud computing (CC) also plays a major role in improving educational delivery and enabling digital learning environments by providing on-demand access to computing resources, storage, and applications through internet-based services (Invoice, 2023; Netesanyi, 2025). Cloud-based services enhance institutional efficiency by reducing infrastructure costs, improving collaboration through real-time document sharing, supporting virtual classrooms, and enabling scalable access to learning resources (Xuan & Rana, 2024). In accounting education, cloud technologies strengthen learning by creating interactive environments that simulate real-world accounting scenarios and professional tools, helping bridge the gap between theoretical learning and practical application (Karmanska, 2023; Jusop et al., 2024). Studies indicate that students often face challenges transitioning from academic learning to professional practice due to limited hands-on exposure to modern tools, resulting in gaps in areas such as data analysis, forensic accounting, and modern auditing (Abitoye et al., 2023). Cloud-based accounting software and enterprise platforms, such as QuickBooks, Xero, and SAP, allow students to practice real transactions and financial processes and develop familiarity with industry systems (Abitoye et al., 2023; Iyiner, 2024; Smith, 2024). This supports deeper understanding of practical accounting tasks such as reconciliations, payroll, and financial reporting (Steens et al., 2024). Moreover, evidence suggests a continuing mismatch between skills taught and employer expectations due to rapid technological change, reinforcing the need for curriculum redesign and the integration of cloud technologies to improve graduate readiness (Lemon et al., 2024).

Cloud deployment studies also indicate that hybrid cloud models may be most suitable for schools due to their capacity to balance scalability with security, enabling institutions to store sensitive data privately while using public cloud resources for scalable operations (Xuan & Rana, 2024). Cloud adoption in education is further supported by findings that institutions can access resources cost-effectively under pay-as-you-use models while allowing learners and educators to access materials anytime and anywhere (Ayanwale et al., 2024). Cloud-based applications such as Google Workspace tools have also been associated with improved productivity, communication, and collaboration in higher education contexts (Amin, 2020; Hafour & Al-Rashidy, 2020).

In the Philippine context, cloud computing adoption in state universities and colleges has demonstrated benefits for instructional delivery, student access, and administrative collaboration, particularly during the pandemic, although slow internet connectivity and limited awareness remain major barriers (Alimboyong & Bucjan, 2021). Evidence also suggests that cloud integration can improve teaching competence, supporting recommendations for broader training beyond IT faculty and extending toward non-IT educators and staff (Resol, 2022). Research also highlights the need to strengthen technology readiness among accounting students, who may exhibit optimism toward technology use while still experiencing discomfort and insecurity, suggesting the need for targeted curriculum and skills interventions (Busano et al., 2022). Moreover, professional digital competency studies indicate that while CPAs may demonstrate basic digital literacy, gaps remain in strategic IT management and risk response, reinforcing the need for curriculum alignment and continuous professional development (Montgomery, 2022). At the institutional level, cloud-based systems also support data processing, operational efficiency, and compliance requirements in higher education, although cybersecurity challenges persist and require planning frameworks to ensure safe integration (Yap & Velasco, 2024; De Ramos & Esponilla, 2022).

In government practice, accountants are responsible for budgeting, financial reporting, auditing public funds, and ensuring that tax revenues and public resources are used efficiently, transparently, and in accordance with applicable rules and standards. In recent years, the integration of emerging industry trends, particularly automation and artificial intelligence (AI), blockchain, cloud computing, and data analytics, has reshaped public financial management by strengthening accountability mechanisms and improving the speed, accuracy, and transparency of government accounting systems.

Automation and AI have transformed public sector accounting by streamlining repetitive and data-intensive tasks and enabling more timely and evidence-based fiscal decision-making. AI-driven automation supports real-time financial reporting and can deliver immediate insights that assist policymakers in making informed fiscal decisions (Dimitru et al., 2023). AI systems can also simplify tax computations, improve regulatory compliance, and reduce human error in tax planning and related processes (Peng et al., 2023). In public sector control environments, continuous monitoring supported by AI enhances fraud detection by identifying anomalies that may signal financial irregularities (Brusseau, 2021). Beyond routine automation, AI also supports predictive analysis that allows governments to forecast revenue flows, budget trends, and performance outcomes for strategic planning (Schmitt, 2023). Collectively, these applications strengthen efficiency, reliability, and integrity in government financial management.

Blockchain technology has emerged as a complementary innovation that strengthens transparency, accountability, and data integrity in public sector accounting. Blockchain's tamper-evident architecture supports real-time, auditable records and reduces the risk of manipulation in public financial transactions (Prux et al., 2021). Adoption at the local government level is also linked to potential reductions in administrative costs and improvements in public finance management efficiency (Kowalczyk & Napiecek, 2023). However, the pace and effectiveness of blockchain integration remain closely tied to regulatory development, including policies on cybersecurity, data privacy, and cross-border transactions (Almadadha, 2024). Evidence from local government contexts suggests that adoption success depends on infrastructure readiness, organizational support, and trust in the technology (Ummah & Sofyani, 2024). Practical prototypes and conceptual models further suggest that blockchain-enabled tax systems and smart contracts may strengthen compliance, reduce corruption risks, and improve fiscal transparency, although technical and regulatory constraints continue to shape implementation (Søgaard, 2021; Ulya et al., 2024). Cross-national evidence also associates distributed ledger implementation with reduced procurement fraud and increased fiscal transparency, supporting blockchain's potential contribution to public accountability (Timilehin et al., 2025). Importantly, blockchain governance in the public sector must align with institutional contexts and regulatory environments to build trust and achieve operational efficiency (Tan et al., 2022).

Cloud computing also supports the modernization of public financial management by providing flexible, scalable platforms for storing and processing government financial information. Cloud-enabled systems improve accessibility and interoperability by allowing authorized departments, auditors, and policymakers to access financial records in real time, supporting transparent and data-driven governance. Cloud platforms can also complement blockchain-enabled services by improving system efficiency and reducing infrastructure burdens in public sector IT operations (Søgaard, 2021). For local governments, cloud computing may address technological constraints by

strengthening IT infrastructure and enabling more effective e-government services (Younus et al., 2025). These capabilities are essential for maintaining data availability, security, and coordination across agencies as governments modernize financial management systems.

Data analytics further strengthens government accounting by supporting risk-based monitoring, fraud detection, and evidence-driven policymaking. Analytics enables public institutions to analyze large financial datasets to forecast budgets, detect irregularities, and enhance expenditure management. Risk-based analytics supports early detection of anomalies and strengthens policy formulation through data-supported insights (Rozario & Issa, 2020). In public sector auditing, analytics also improves fraud detection by strengthening data collection, risk assessment, and evidence analysis, although ethical use requires strong data security safeguards and ongoing professional development to ensure accurate interpretation (Novita & Anissa, 2022). Through predictive and prescriptive analytics, governments can allocate resources more effectively and respond proactively to emerging fiscal risks.

In the Philippine context, evidence suggests a generally positive orientation toward AI adoption in local government units, driven by perceived usefulness, ease of use, and social influence (Distor et al., 2021). These findings are relevant to government accounting because AI can support public sector financial operations through automation of tasks such as reconciliation, reporting, and audit support, provided that digital infrastructure, institutional support, and skills development are strengthened (Distor et al., 2021). Moreover, government initiatives that explore blockchain-enabled platforms in treasury-related processes and public record security reflect the broader push toward digital governance and strengthened public trust, consistent with the accountability objectives of government accounting.

Although existing studies extensively document the technological transformation of accounting across public practice, commerce and industry, academe, and government, the literature largely focuses on technology adoption, operational efficiency, audit quality, institutional performance, and governance mechanisms rather than on how these changes influence the career preferences of accountancy students. In public accountancy, research emphasizes analytics-driven audits and digital competencies among practitioners but provides limited empirical evidence on how these developments shape students' perception of public practice as a preferred field (Escolano et al., 2025; Pamorca, 2023). Similarly, in commerce and industry, prior studies highlight the organizational benefits of AI, ERP systems, automation, and cloud-based accounting, particularly in private enterprises and MSMEs in the Philippines, yet there remains little evidence explaining whether awareness of these transformations affects students' preference for entering the private sector (Galang, 2024; Thim, 2025; Eduardo et al., 2024).

In the academic sector, the literature focuses on technology integration in curriculum design, cloud adoption in higher education, and the gap between educational outcomes and employer-required digital competencies, but it rarely examines how these conditions influence students' intention to pursue academe as a professional pathway (Alimboyong & Bucjan, 2021; Resol, 2022; Stroparo & Lemos, 2025; Cainas et al., 2024; Askary & Askarany, 2024; Lemon et al., 2024). Likewise, studies on government accounting highlight improvements in fiscal transparency, fraud detection, and digital governance enabled by emerging technologies, yet provide limited evidence on how these reforms shape the attractiveness of government practice among future accountants (Ummah & Sofyani, 2024; Almadadha, 2024; Tan et al., 2022; Distor et al., 2021).

As these industry trends continue to redefine professional roles by increasing the demand for analytical, digital, and technology-oriented competencies, understanding how accountancy students interpret these transformations becomes essential for aligning accounting education with labor market demands. However, empirical research remains scarce in explaining how awareness of these changes influences students' scope of practice preference across the four major fields of the profession. Hence, there is a need to examine public accountancy, commerce and industry, academe/education, and government practice not only as employment sectors but also as career pathways whose attractiveness to accountancy students may be shaped by emerging industry trends.

Conceptual Framework

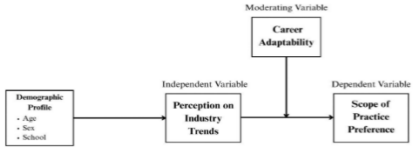

Figure 1. Conceptual Framework

This study presents a conceptual framework that organizes the key variables used to understand how industry trends influence accountancy students' preferences for the scope of practice. The respondents' demographic profile is included for descriptive purposes to provide context for the findings. The Perception of Industry Trends serves as the Independent Variable, reflecting respondents' awareness and assessment of Automation and AI, Blockchain, Cloud Computing, and Data Analytics. These trends represent major developments impacting the accounting profession and its future skill requirements. The Scope of Practice Preference is identified as the Dependent Variable, representing the career paths chosen by respondents among Public Practice, Commerce and Industry, Government, and Academe. Meanwhile, Career Adaptability serves as the Moderating Variable, determining whether students' adaptability—measured by the Career Adapt-Abilities Scale (CAAS)—influences or alters the relationship between their perception of industry trends and their scope-of-practice preferences. Overall, the framework highlights how demographic characteristics, perceptions of technological trends, and career adaptability interact to shape the career decisions of accountancy students.

The following are the hypotheses derived by the proponents of the study to help the development of the research results in a clear and structured way: **HO1**: There is no significant relationship between the level of perception on industry trends and preference on public accountancy, commerce & industry, academe/education, and government.
HO2: Career adaptability does not significantly moderate the relationship between the level of perceived industry trends and preferences for public accountancy, commerce & industry, academe/education, and government

METHODS

This study followed a step-by-step methodological process to show how the findings were generated. A quantitative descriptive correlational research design was used to examine the relationship between perceived industry trends and accountancy students' practice preferences. This design was chosen because it allows researchers to measure and

describe variables numerically and analyze their relationships without manipulating them (Hassan, 2023). A quantitative approach was used to provide objective, statistical evidence of these relationships. To collect the data, a structured survey questionnaire was developed, as surveys are efficient for gathering standardized information from a defined population and allow numerical responses to be analyzed statistically (Manjunatha, 2019). This approach created a clear, stepwise path: first, identifying variables and designing the instrument; second, collecting responses from the target population; and third, analyzing the data to examine the relationships and test the research hypotheses. Each step was deliberately linked to the study's objectives to ensure accuracy, transparency, and reproducibility.

After defining the research design, the target population was identified as 270 fourth-year Accountancy students from four universities in Manila: Centro Escolar University (20 students), Far Eastern University (120 students), San Beda University (10 students), and the University of Santo Tomas (120 students). To ensure the sample was large enough for reliable regression and moderation analyses, the sample size was calculated in two steps. First, Cochran's formula was applied to estimate the required sample for an infinite population, producing 385 respondents. This formula was chosen because it provides a statistically sound estimate of the minimum sample size needed to achieve a desired level of confidence and precision. Since the actual population was finite, the Finite Population Correction (FPC) was applied to adjust the estimate to reflect the true population size, resulting in a final sample of 159 respondents. This two-step process ensured that the sample was both representative of the population and adequate for statistical analyses, providing confidence that the results would accurately reflect the target group.

Guided by the study's conceptual framework, which suggested that students' perceptions of industry trends affect their career choices and that career adaptability can influence this effect, the variables were measured using a structured survey questionnaire. The questionnaire was designed in four sections, following a step-by-step path aligned with the research objectives. The first section collected demographic information to describe respondent characteristics. The second section measured students' perceptions of industry trends using a 4-point Likert scale, chosen to eliminate neutral answers and encourage clear responses, improving the accuracy of statistical analysis. The third section assessed career adaptability using an adapted 4-point Career Adapt-Abilities Scale Short Form (CAAS-SF), which measures Concern, Control, Curiosity, and Confidence. These dimensions were included because they relate to how students make career decisions and were expected to moderate the influence of industry trends on career choices. The fourth section asked students to rank career paths in Public Accountancy, Commerce and Industry, the Academe, and Government. Ranking was used instead of rating to clearly identify preferences, which justified the later use of ordinal logistic regression. Sections on industry trends and career preferences were created specifically for this study, while the adaptability section was adapted from the CAAS-SF to maintain theoretical grounding. Finally, the questionnaire was reviewed and validated by experts to ensure that the questions were clear, accurate, and aligned with the study's goals before administration to participants.

Data collection began after the questionnaire was validated by experts for clarity and relevance. Eligible fourth-year Accountancy students were identified through online platforms, and an invitation explaining the study and ethical safeguards was emailed. Informed consent was obtained to ensure confidentiality and voluntary participation. The questionnaire, administered via Google Forms, followed the same four sections used in design: demographics, perception of industry trends (4-point scale), career adaptability (adapted 4-point CAAS-SF), and ranking of career paths in Public Accountancy, Commerce and Industry, the Academe, and Government. This structure allowed data to be collected systematically according to the research objectives. Data collection continued until the required sample of 159 students was reached. Responses were then compiled, checked for completeness, and prepared for statistical analysis, following a clear, step-by-step process to ensure accuracy, reliability, and alignment with the study framework.

After data collection, the responses were compiled and prepared for analysis. First, frequency and percentage distributions were calculated to summarize respondents' demographic profiles, perceptions of industry trends, career adaptability, and scope of practice preferences. This provided a clear overview of the sample and the key variables. Next, moderated regression analysis was conducted to test whether career adaptability changes the strength or direction of the relationship between industry trends and students' career preferences, following the conceptual framework that positioned adaptability as a moderating factor. Finally, ordinal logistic regression was used to analyze the ranked career paths, identifying which factors most influenced students' choices among Public Accountancy, Commerce and Industry, the Academe, and Government. Each method was selected to match the type of data and the relationships being tested, providing a systematic, step by step approach from describing the data to testing the hypothesized paths.

RESULTS

Table 1. Cronbach's Alpha

Variables	Cronbach Value	Interpretation
Overall	.928	Excellent
Automation	.811	Good
Blockchain Technology	.858	Good
Cloud Computing	.886	Good
Data Analytics	.880	Good
Career-Adaptability	.913	Excellent

Note: *Cronbach's alpha interpretation is as follows: $\alpha \geq 0.9$ Excellent; $0.9 > \alpha \geq 0.8$ Good; $0.8 > \alpha \geq 0.7$ Acceptable; $0.7 > \alpha \geq 0.6$ Questionable; $0.6 > \alpha \geq 0.5$ Poor; $0.5 > \alpha$ Unacceptable*

As shown in Table 1, Overall ($\alpha = 0.928$) and Career-Adaptability ($\alpha = 0.913$) are classified as having excellent internal consistency. Meanwhile, Automation ($\alpha = 0.811$), Blockchain Technology ($\alpha = 0.858$), Cloud Computing ($\alpha = 0.886$), and Data Analytics ($\alpha = 0.880$) are classified as having good internal consistency. Overall, all variables yielded acceptable Cronbach's alpha values, confirming that the gathered data are reliable and suitable for further statistical analysis.

Table 2. Demographic Profile of the Respondents (N = 108)

PROFILE		Frequency	Percentage
Age	19 to 25 years old	108	100%
Sex	Male	27	25%
	Female	81	75%
School	Centro Escolar University	20	19%
	Far Eastern University	43	40%
	San Beda University	9	8%
	University of Santo Tomas	36	33%
TOTAL		**108**	**100%**

As shown in Table 2, the demographic profile of the respondents is summarized by age, gender, and school affiliation. All 108 respondents (100%) were aged 19-25 years, with no participants in the below 18 or 26 and above age groups. 81 respondents (75%) comprised of females, while males accounted for 27 respondents (25%). Regarding school affiliation, 20 respondents (19%) were from CEU, 43 (40%) from FEU, 9 (8%) from SBU, and 36 (33%) from UST.

Table 3. Perception Level of Respondents on Industry Trends

Automation and AI	Mean	SD	Interpretation
1) The automation of accounting tasks influences how I plan my future career.	3.08	0.70	Agree
2) I consider how AI and automated systems may change the types of accounting work available.	3.22	0.59	Agree
3) The possibility of routine tasks being automated affects my career decisions.	2.95	0.74	Agree
4) I think about learning new skills to stay competitive in an automated and AI-driven work environment.	3.50	0.57	Strongly Agree
5) The growth of automation and AI in the accounting field influences my career path choices.	3.08	0.75	Agree
WEIGHTED MEAN	**3.17**	**0.67**	**Agree**
Blockchain Technology			
1) Developments in blockchain technology influence how I think about my future career	2.99	0.68	Agree
2) I consider the impact of blockchain on accounting practices when planning my career path.	2.92	0.67	Agree
3) Knowing that blockchain can change how transactions and audits are done affects my career decisions.	2.98	0.71	Agree
4) Awareness of blockchain innovations motivates me to explore different career options.	3.00	0.74	Agree
5) I feel that understanding blockchain technology is important in shaping my future career choices.	3.22	0.62	Agree
WEIGHTED MEAN	**3.02**	**0.68**	**Agree**
Cloud Computing			
1) The growing use of cloud-based systems in accounting influences how I plan my career.	3.12	0.69	Agree
2) I consider the impact of cloud technology on the accountancy profession when thinking about my career path.	3.16	0.67	Agree
3.) Awareness of cloud computing trends affects the type of work environment I prefer for my future career.	3.21	0.63	Agree
4) I believe that understanding cloud-based tools will be important for my future career success.	3.35	0.55	Strongly Agree
5) Developments in cloud computing encourage me to think about flexible and remote work possibilities.	3.37	0.57	Strongly Agree
WEIGHTED MEAN	**3.24**	**0.62**	**Agree**
Data Analytics			
1) The growing role of data analytics in the accountancy profession opportunities.	3.32	0.59	Strongly Agree
2) I consider developing data analytics skills as important when preparing for my future career.	3.44	0.55	Strongly Agree
3) Awareness of the importance of data-driven decision-making affects my career choices	3.36	0.59	Strongly Agree
4) I believe that learning data analytics will be important for my future career success.	3.45	0.60	Strongly Agree
5) The rise of data analytics in the profession encourages me to explore different career paths.	3.21	0.72	Agree
WEIGHTED MEAN	**3.36**	**0.61**	**Strongly Agree**

As shown in Table 3, the respondents reported generally high perceptions of industry trends in the accounting profession, with weighted means ranging from 3.02 to 3.36. Automation and AI were rated Agree (WM = 3.17. Blockchain also received an Agree interpretation (WM = 3.02). Cloud Computing was rated Agree as well (WM = 3.24), ranking second highest. The highest rating was given to Data Analytics (WM = 3.36, Strongly Agree), making it the highest-scoring item.

Table 4. Level of Career Adaptability based on Career Adapt-abilities Scale (CAAS)

Career Concern	Mean	SD	Interpretation
Thinking about what my future will be like	3.63	0.54	Very Strong
Preparing for the future	3.56	0.59	Very Strong
Becoming aware of the educational and vocational choices that I must make	3.55	0.59	Very Strong
WEIGHTED MEAN			**Very Strong**
Career Control			
Making decisions by myself	3.41	0.66	Very Strong
Taking responsibility for my actions	3.67	0.49	Very Strong
Counting on myself	3.49	0.62	Very Strong
WEIGHTED MEAN	**3.52**	**0.59**	**Very Strong**
Career Curiosity			
Looking for opportunities to grow as a person	3.69	0.56	Very Strong
Investigating options before making a choice	3.56	0.57	Very Strong
Observing different ways of doing things	3.57	0.53	Very Strong
WEIGHTED MEAN	**3.61**	**0.55**	**Very Strong**
Career Confidence			
Taking care to do things well	3.56	0.52	Very Strong
Learning new skills	3.57	0.58	Very Strong
Working up to my ability	3.66	0.51	Very Strong
WEIGHTED MEAN	**3.60**	**0.54**	**Very Strong**

As shown in the table, the respondents demonstrated an extreme level of career adaptability, with weighted means ranging from 3.52 to 3.61. Among the dimensions, Career Curiosity had the highest mean (WM = 3.61), making it the highest-scoring dimension. This was closely followed by Career Confidence (WM = 3.60). Career Concern also showed an extreme result (WM = 3.58). The lowest dimension, though still very strong, was Career Control (WM = 3.52).

Table 5. Respondents' Ranking of Scope of Practice

Variables	Rank	Frequency	Percentage
Public Accountancy	**1**	**38**	**36%**
	2	21	19%
	3	21	19%
	4	28	26%
Commerce & Industry	1	25	23%
	2	**38**	**35%**
	3	34	32%
	4	11	10%
Academe/ Education	1	27	25%
	2	16	15%
	3	19	17%
	4	**46**	**43%**
Government Accounting	1	18	17%
	2	33	31%
	3	**34**	**31%**
	4	23	21%

As shown in Table 5, the respondents' preferred scope of practice in the accounting profession varies across four fields. Public Accountancy was the most preferred, with 38 respondents (36%) ranking it as their first choice. Commerce and Industry followed closely as the second most preferred, with 38 respondents (35%) selecting it as their second choice. Government Accounting ranked third, with 34 respondents (31%) choosing it as their third preference. The least preferred was Academe/Education, with 46 respondents (43%) assigning it as their fourth choice.

Table 6. Ordinal Logistic Regression Analysis

Preference	Z-value	Estimate(β)	Odds ratio	*p-value*	Decision	Conclusion
Academe	-3.41	-0.076	0.93	<.001	Reject Ho	Significant
Commerce & Industry	1.72	0.035	1.04	0.086	Do not Reject Ho	Not Significant
Government	-0.47	-0.009	0.99	0.641	Do not Reject Ho	Not Significant
Public Accountancy	2.66	0.056	1.06	0.008	Reject Ho	Significant

***Note**: Significant at 5% level*

As shown in Table 6, the ordinal logistic regression analysis assessed the impact of Industry Trends on students' preferred scope of practice

across Academe, Commerce & Industry, Government, and Public Accountancy. The most notable relationship was found in Public Accountancy, which exhibited a significant positive effect (β = 0.056, OR = 1.06, p = 0.008). Conversely, Academe displayed a significant adverse effect (β = -0.076, OR = 0.927, p < 0.001). Commerce & Industry showed a positive but borderline significant effect (β = 0.035, OR = 1.036, p = 0.086). Government Accounting revealed a small and non-significant relationship (β = -0.009, OR = 0.991, p = 0.641).

Table 7. Moderation Estimates of CAAS between Industry Trends and Academe

Variables	Estimate	Z	*p-value*	Decision	Conclusion
Industry trends	-0.039	-2.998	0.003	Reject Ho	Significant
CAAS	-0.025	-1.119	0.263	Do not Reject Ho	Not Significant
Trends*CAAS	-0.003	-0.932	0.352	Do not Reject Ho	Not Significant

As shown in Table 7, the moderated regression analysis assessed whether the Career Adapt- Abilities Scale (CAAS) moderates the relationship between Industry Trends and students' preference for the Academe sector. The results show that Industry Trends significantly and negatively predict preference for Academe (Estimate = -0.039, p = 0.003). In contrast, CAAS (Estimate = -0.025, p = 0.263) and the interaction term between Industry Trends and CAAS (Estimate = -0.003, p = 0.352) were not statistically significant.

Table 8. Moderation Estimates of CAAS between Industry Trends and Commerce & Industry

Variables	Estimate	Z	*p-value*	Decision	Conclusion
Industry trends	0.018	1.770	0.077	Do not Reject Ho	Not Significant
CAAS	0.0001	0.009	0.993	Do not Reject Ho	Not Significant
Trends*CAAS	-0.002	-0.594	0.553	Do not Reject Ho	Not Significant

As shown in Table 8, the moderation analysis examined whether the Career Adapt-Abilities Scale (CAAS) influences the relationship between Industry Trends and students' preference for the Commerce & Industry sector. The results indicate that none of the predictors were statistically significant. Industry Trends displayed a marginal positive effect (Estimate = 0.018, p = 0.077), indicating a weak, non-significant impact on students' preferences. CAAS alone was not significant (Estimate = 0.0001, p = 0.993). Furthermore, the interaction term between Industry Trends and CAAS was not significant (Estimate = -0.002, p = 0.553), providing no evidence of a moderating effect.

Table 9. Moderation Estimates of CAAS between Industry Trends and Government

Variables	Estimate	Z	*p-value*	Decision	Conclusion
Industry trends	-0.002	-0.151	0.880	Do not Reject Ho	Not Significant
CAAS	-0.003	-0.141	0.888	Do not Reject Ho	Not Significant
Trends*CAAS	-0.003	-1.108	0.268	Do not Reject Ho	Not Significant

As shown in Table 9, the moderated regression analysis investigated whether the Career Adapt- Abilities Scale (CAAS) moderates the relationship between Industry Trends and students' preferences for the government sector. The results indicate that none of the predictors were statistically significant. Industry Trends demonstrated a small adverse effect (Estimate = -0.002, p = 0.880). CAAS alone also had a negligible effect (Estimate = -0.003, p = 0.888). Furthermore, the interaction term between Industry Trends and CAAS was not significant (Estimate = -0.003, p = 0.268).

Table 10. Moderation Estimates of CAAS between Industry Trends and Government

Variables	Estimate	Z	*p-value*	Decision	Conclusion
Industry trends	0.022	1.75	0.081	Do not Reject Ho	Not Significant
CAAS	0.028	1.25	0.211	Do not Reject Ho	Not Significant
Trends*CAAS	0.008	2.39	0.017	Reject Ho	Significant

As shown in Table 10, the moderated regression analysis investigated whether the Career Adapt- Abilities Scale (CAAS) moderates the relationship between Industry Trends and students' preference for the Public Accountancy sector. The direct effects of Industry Trends (Estimate = 0.022, p = 0.081) and CAAS (Estimate = 0.028, p = 0.211) were not statistically significant. In contrast, the interaction term between Industry Trends and CAAS was statistically significant (Estimate = 0.008, p = 0.017).

DISCUSSION

The demographic profile of the respondents reflects a relatively homogeneous cohort of emerging accounting professionals, composed entirely of students aged 19 to 25 and predominantly female. This distribution aligns with broader enrollment trends in accountancy programs where female representation has steadily increased. The inclusion of participants from four major universities that offer the Bachelor of Science in Accountancy program, namely, Centro Escolar University, Far Eastern University, San Beda University, and University of Santo Tomas, provides institutional diversity, allowing the findings to reflect perspectives across different academic environments within Manila. While demographic variables were not central predictors in the model, this profile contextualizes the findings within a generation of students currently preparing to enter a technology-driven accounting profession.

Consistent with the rapid digital transformation of the accounting field, respondents demonstrated a high level of awareness of emerging industry trends, particularly in Data Analytics, followed by Cloud Computing, Automation and AI, and Blockchain. The strong awareness of Data Analytics suggests that students recognize analytical competence as a critical professional asset, echoing prior studies emphasizing the centrality of data-driven decision-making in modern accounting practice. Existing literature has highlighted how AI, robotic process automation, blockchain, and cloud-based systems are redefining efficiency, transparency, and forecasting capabilities in organizations (e.g., Hamza et al., 2024; Kavyashree et al., 2022; Perdana et al., 2023; Al-Kasasbeh et al., 2023). The present findings reinforce these arguments by demonstrating that students are not merely aware of these technologies but perceive them as influential in shaping their career preparation. This supports the study's premise that industry trends function as external environmental forces that aid professional identity formation and career planning among accountancy students.

Similarly, respondents exhibited very high levels of career adaptability across the four dimensions of the Career Adapt-Abilities Scale, which are concern, control, curiosity, and confidence. The particularly strong ratings for curiosity and confidence suggest that students are actively exploring career possibilities while maintaining belief in their capacity to acquire emerging competencies. These findings align with earlier research by Francisco and Castaño (2020) linking career curiosity and confidence to exploratory job-search behaviors and openness to diverse professional pathways. Within the context of this study, career adaptability appears to function as an internal psychological resource that equips students to navigate technological changes and evolving labor market demands. Together with their high perception of industry trends, this indicates that respondents are both externally aware and internally prepared to engage with the dynamics of the accounting profession.

Despite high awareness of technological developments, students' scope of practice preferences reveal a differentiated pattern across sectors. Public Accountancy emerged as the most preferred career path, followed closely by Commerce and Industry, while Government Accounting and Academe were less favored. These rankings suggest that students gravitate toward sectors perceived as dynamic, opportunity-rich, and responsive to innovation. Traditional auditing and

assurance roles remain attractive, but the preference for Public Accountancy may no longer be driven solely by tradition; rather, it appears increasingly associated with exposure to advanced technologies and global standards.The regression analysis provides deeper insight into how industry trends shape these preferences. A significant positive relationship was found between perception of industry trends and preference for Public Accountancy, indicating that students who recognize the relevance of technological and regulatory developments are more likely to choose this field. This finding aligns with research demonstrating how Big Data enhances audit quality (Yadav, 2020) and how cloud computing improves operational efficiency and flexibility in audit practice (Ali et al., 2024). Public practice firms are often early adopters of innovation due to competitive pressures and global integration, which may explain why students perceive this sector as aligned with emerging competencies. The present study extends prior literature by empirically demonstrating that students' awareness of technological changes translates into stronger inclination toward sectors that visibly integrate these innovations.

In contrast, perception of industry trends showed a significant negative relationship with preference for Academe. This suggests that students who are more conscious of technological transformation are less inclined to pursue academic careers. This finding is consistent with prior research indicating that accounting education continues to rely heavily on theoretical instruction and faces challenges in integrating emerging technologies into curricula (Abitoye et al., 2023; Alimboyong & Bucjan, 2021). Montgomery (2022) emphasized the need to modernize accounting programs to better align with industry standards. The present results provide student-level evidence supporting these concerns, implying that perceived misalignment between academe and industry trends may discourage students from considering academic careers. This contributes to the literature by linking curricular modernization gaps directly to career preference outcomes.

For Commerce and Industry, the relationship with industry trends was positive but not statistically significant, suggesting that while students recognize the sector's adaptability to AI, RPA, and data analytics, other factors, such as job stability, compensation, and career progression, may exert stronger influence on their decisions. Similarly, Government Accounting showed no significant association with industry trends, reinforcing prior arguments that public-sector institutions are more compliance-oriented and slower in adopting technological innovations due to regulatory and infrastructural constraints (Kowalczyk & Napiecek, 2023; Almadadha, 2024). These results indicate that industry trends do not uniformly influence career preferences; rather, their impact depends on how visibly and rapidly each sector integrates technological change.

The moderation analysis indicated that career adaptability did not influence the relationship between industry trends and student preference for the Academe, Commerce and Industry, or Government sectors. For these sectors, either industry trends had a direct impact as seen with Academe or neither variable was a significant predictor of preference. However, a significant moderating effect was found for Public Accountancy. Individually, industry trends and career adaptability were not strong predictors, but their interaction significantly predicted students' preference for public practice. This suggests that students with higher levels of the career adaptability dimensions concern, control, curiosity, and confidence are more sensitive and responsive to industry developments when considering Public Accountancy as a career. In essence, adaptable students are better able to translate their awareness of technological changes into a proactive career choice within sectors, like Public Accountancy, that value innovation and continuous skill development.

This finding advances existing research by integrating external environmental factors (industry trends) with internal psychosocial resources (career adaptability) in explaining professional preference formation. It suggests that technological awareness alone does not uniformly shape career decisions but its influence is amplified when students possess adaptive capacities that enable them to perceive change as opportunity rather than uncertainty. Particularly in Public Accountancy, where innovation, regulatory changes, and global competitiveness are evident, career adaptability strengthens the alignment between perceived industry transformation and career intention.

Overall, the study demonstrates that industry trends exert sector-specific effects on accountancy students' scope of practice preferences and that career adaptability plays a conditional role, most notably within Public Accountancy. These findings underscore the importance of aligning accounting education with technological advancements and fostering adaptive competencies among students. By empirically linking technological perception, adaptability, and sectoral preference, the study contributes to a more integrated understanding of how future accountants navigate an evolving professional landscape.

CONCLUSION

This study aimed to identify the significant relationship between accountancy students' perceptions of emerging industry trends and their practice preferences. Additionally, the Career Adapt-Abilities Scale – Short Form (CAAS-SF), developed by Maggiori, Rossier, and Savickas (2017), was adapted to assess respondents' career adaptability in the accountancy field and to determine whether it significantly moderates the relationship between the identified variables.

Findings revealed that all respondents were between 19 and 25 years old. About 75% of the participants were women, and 39.8% were currently enrolled at Far Eastern University (FEU). Furthermore, respondents showed a high level of awareness of emerging industry trends, particularly Automation and AI, Blockchain, Cloud Computing, and Data Analytics, which they considered influential factors shaping the accountancy profession and their career planning.

Students also demonstrated a very high level of career adaptability across the dimensions of curiosity, concern, control, and confidence. This shows they are well-prepared to handle transitions in the accounting field, adapt to technological changes, and pursue long-term professional growth. Public Accountancy was the most popular choice among students, with 36% ranking it as their top preference, probably because of its professional prestige and opportunities for advancement. In contrast, Academe/Education was the least favored sector, with 43% ranking it last, reflecting perceived barriers like high qualification requirements and limited access to modern technological tools in academic environments.

The results also showed that students' awareness of industry trends affects their practice preferences, although this influence varies across different sectors. Awareness of industry trends has a significant positive relationship with preference for Public Accountancy ($\beta = 0.056$, $p = .008$) and a significant negative relationship with preference for Academe ($\beta = -0.076$, $p < .001$). However, the positive impact on Commerce and Industry ($\beta = 0.035$, $p = .086$) and the negative impact on Government Accounting ($\beta = -0.009$, $p = .641$) were not statistically significant.

Another salient point to consider is that moderation analysis showed that career adaptability does not significantly influence the relationship between industry trends and the preference for most practice areas. This indicates that, although students are very adaptable, other factors, such as job security, salary prospects, or prior academic and internship experience, may have a more significant impact on their preferences. However, it significantly influenced the relationship between industry trends and the preference for Public Accountancy, suggesting that

students with greater adaptability are more responsive to technological advancements when considering careers in this sector.

Understanding the influence of industry trends on accountancy students' preferred areas of practice has significant implications for research, practice, and theory. This study provides empirical evidence on how technological trends shape career choices, an area that remains underexplored in the Philippine context. Additionally, this study offers practical insights for academic institutions, firms, and professional organizations. By identifying which industry trends most strongly influence students' decisions, the study helps educators adjust curricula and career guidance programs to focus on skills that match students' changing interests and industry demands.

For accounting firms and industry practitioners, the findings highlight areas where students are more open to technological advancements, guiding recruitment strategies, internship programs, and training initiatives. From a theoretical perspective, this study supports the use of the Career Adaptability Theory to understand how accounting students respond to industry changes. The results indicate that adaptability traits such as concern, curiosity, control, and confidence interact with industry trends, but their impact varies across career paths. Adaptability influenced career choices only in Public Accountancy, suggesting it does not always shape students' reactions to trends. This adds depth to existing theoretical models, implying that adaptability affects decision-making in specific domains rather than in broad, generalized ways.

Overall, this study not only identified the industry trends that accountancy students perceive as most influential, but more importantly, demonstrated that awareness of these emerging technological developments significantly shapes their professional direction, particularly toward Public Accountancy. By integrating technological trend awareness with career adaptability within a single analytical framework, this research provides new empirical insight into how future accountants navigate an evolving professional landscape. The findings highlight that career decision-making among accountancy students is no longer driven solely by traditional considerations such as prestige or stability, but is increasingly influenced by perceptions of technological transformation within the profession. As the accounting industry continues to undergo rapid digitalization, this study offers a timely and relevant foundation for curriculum enhancement, policy development, and further scholarly inquiry into technology-driven career preferences in the Philippine context.

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