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### Professionalism and Literacy: Pillars of Work Readiness for Accounting Careers in the Modern Era

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#### ABSTRACT

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The digital transformation era has significantly reshaped the competencies required for workforce entry, particularly accounting. This study empirically examines the influence of professionalism, measured by accounting competency certification, and literacy, measured by digital and human literacy, on career readiness in accounting. A quantitative research design was employed, involving 97 accounting graduates from various universities in the Surakarta Residency area, selected using purposive sampling.

The results indicate that accounting competency certification, digital literacy, and human literacy each significantly and positively affect accounting career readiness. Among these factors, human literacy exhibits the most substantial influence, underscoring the importance of critical thinking, emotional intelligence, empathy, collaboration, and ethical decision-making in preparing individuals' career readiness.

### 1. INTRODUCTION

Digital transformation has changed how work is performed and the skills required across various sectors, including accounting. Accounting students are expected to demonstrate professionalism and possess literacy competencies as essential provisions for entering the workforce and adapting to the rapid changes brought about by digital technology disruption. Failure to adapt may disrupt an accountant's career journey (Suhardjo et al., 2023).

Literacy encompasses technical skills, social skills (human literacy), and technological abilities (digital literacy). There is a perception that digital literacy might negatively affect work readiness as the potential for human labour to be replaced by machines or robots continues to rise (Mutmainah, 2020). On the contrary, digital technology streamlines and accelerates various types of work. The emergence of artificial intelligence is an opportunity to improve the efficiency and relevance of the accounting profession (Azzahra, 2020).

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Technical competencies, such as operating accounting software, analyzing digital data, and understanding accounting information systems, are now considered essential skills for future accountants. Digital literacy refers to an individual's ability to operate technology-based media accurately, allowing them to access, manage, integrate, evaluate, and analyze digital resources such as financial databases, online financial reports, and digital tax forms. With these skills, accounting graduates can build new knowledge and utilize digital media to express themselves and communicate with others.

Human literacy, the deep understanding of social skills required to interact with others and the knowledge encompassing human life, is a crucial aspect of work readiness. Ahmad et al. (2019) found that human literacy does not significantly affect work readiness. However, this finding contradicts the results of Pakpahan and Nikmah (2024), who found that human literacy significantly positively impacts work readiness. The labour market increasingly demands professionalism, which is demonstrated by formal evidence of competency. Possessing an accounting competency certification has become a key indicator of work readiness, as companies tend to prefer individuals who offer added value (M. Yulianti & Juita, 2021).

Accounting students cannot rely solely on theoretical understanding and conventional practice in the modern era. Two critical aspects strongly influence their work readiness: (1) literacy is proxied through human and digital literacy, and (2) professionalism is proxied through accounting competency certification. Digital and human literacy, as components of learning skills, serve as solutions to future challenges in the workplace, enabling individuals to adapt and be ready for employment in the age of disruption (Erawan & Wirakusuma, 2022; Taib et al., 2022; Tavares et al., 2023). This study empirically examines literacy and professionalism on accounting career work readiness.

## 2. LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESES

The concept of work readiness in accounting careers has received significant attention in recent years, particularly in response to digital transformation, which demands high levels of work readiness across various professions, especially in accounting. The following literature review integrates previous findings to examine the relationship between professionalism (accounting competency certification – X1), literacy (human literacy – X2, digital literacy – X3), and accounting career work readiness (Y).

### Professionalism

In the accounting field, professionalism is not only reflected in attitude and work ethic but also demonstrated through the possession of competency certification. In this study, professionalism is proxied through the ownership of accounting competency certification, as it serves as a concrete indicator of an individual's readiness to engage in accounting practices that align with industry demands and the evolving landscape. An accounting competency certificate is formal evidence of mastery of knowledge, technical skills, and professional conduct by industry standards. Professional certifications such as Certified Public Accountant, Chartered Accountant, and Tax Brevet demonstrate that individuals have met competency standards recognized by the profession.

A study conducted by Sholihah and Listiadi (2021) involving students from vocational high schools specializing in accounting found that accounting vocational competence does not directly affect work readiness, with self-efficacy as an intervening variable. It suggests that while certification is important, self-confidence also plays a critical role in determining workforce readiness. In contrast, research by Yulianti et al. (2023) found that accounting students who hold competency certificates are more technically and mentally prepared to meet job demands. Accounting competency certification is considered one of the most effective ways to ensure that accounting professionals possess the necessary skills to navigate changes in the business environment. These certifications not only enhance professional credibility but also increase job

opportunities and the potential for promotion (IFAC, 2021).

H1: Accounting competency certification affects Work Readiness for Accounting Careers.

### Human Literacy

Human literacy refers to soft skills such as communication, leadership, collaboration, and empathy (WEF, 2020). The WEF highlights that communication, collaboration, and social leadership will become increasingly important as automation and digitalization reshape the workforce. Accountants with high human literacy are more likely to adapt to complex and multidisciplinary work environments. Research by Ahmad et al. (2019) found that human literacy does not significantly influence work readiness. This is consistent with Ajuoga and Odhiambo (2023), who concluded that human literacy has a relatively minor impact on work readiness. It suggests that human literacy is not the sole determinant of work readiness, especially in specific sectors. These findings contrast with the study by Suhardjo et al. (2023), which demonstrated that human literacy significantly influences work readiness. In Indonesia, most studies on human literacy tend to incorporate it alongside other variables and often treat it as a supplementary factor rather than a primary focus.

H2: Human literacy affects Work Readiness for Accounting Careers.

### Digital Literacy

Digital literacy is not merely about being internet-savvy or proficient in using various online features, but rather about the ability to manage and filter information (Bastian et al., 2021). Digital literacy is likened to a vaccine that protects the body from disease, it equips individuals with the necessary competencies to navigate and respond to digital information and technologies, thereby enhancing readiness to face the challenges of the modern workforce (Abdullah et al., 2023; Oktareza et al., 2024). The development of digital literacy is expected to shape users of technology into individuals who are capable of self-evaluation and becoming productive digital citizens. Astuti (2023) study reveals that digital literacy comprehension does not have a significant effect on work readiness. This implies that digital literacy understanding alone is not sufficient to prepare students for employment; it must be developed functionally under industry demands and combined with self-confidence and relevant skills. This finding is in line with the study by Yuliyanto (2024), which also shows that digital literacy does not have a direct significant effect on students' work readiness. However, it does exert an indirect influence through self-efficacy and transferable skills. This contrasts with the research conducted by Al-Mubarak, which found that digital literacy has a positive and significant effect on the work readiness of future accountants. In other words, students with strong digital literacy demonstrate higher work readiness, especially in the era of digital disruption. This is consistent with the findings of Pakpahan & Nikmah (2024).

H3: Digital literacy affects Work Readiness for Accounting Careers

Based on the hypotheses above, the conceptual framework designed for this study is illustrated in Figure 1, as follows:

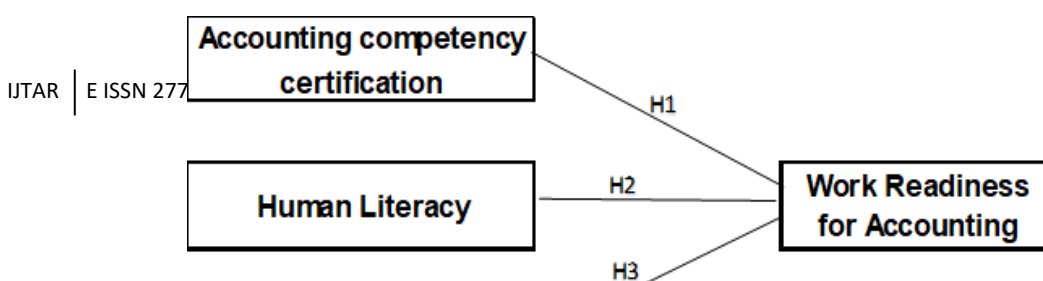


Figure 1: Conceptual Framework

### 3. RESEARCH METHOD

This study uses a quantitative approach. It will target a general population consisting of universities located in the Surakarta Residency area that offer accounting programs. The sample consists of accounting alumni who have studied at a university in the Surakarta Residency.

Sampling was done using a purposive sampling method with the following criteria: accounting alumni from universities in the Surakarta Residency, accounting alumni currently employed, and accounting alumni who have obtained or participated in accounting competency certification programs. A total of 97 graduates were selected as research samples, detailed in Table 1 below:

**Table 1. Research Sample**

No	Nama Universitas	Jumlah
1.	Universitas Duta Bangsa	11
2.	Universitas Islam Batik	1
3.	Institut Teknologi Bisnis AAS	8
4.	Universitas Muhammadiyah Surakarta	14
5.	Universitas Slamet Riyadi	5
6.	Universitas Sebelas Maret	19
7.	Universitas Surakarta	13
8.	Universitas Tunas Pembangunan	5
9.	Universitas Dharma AUB	17
10.	Sekolah Tinggi Ekonomi Surakarta	1
11.	UIN Raden Massaid	3
Jumlah Total		97

Source: Processed Data, 2024

From the explanation in Table 1, the data shows that the highest percentage is from Universitas Sebelas Maret.

**Table 2 Respondent Characteristics Based on Age**

Jenis Kelamin	Jumlah	Frekuensi
20-30 tahun	90	92,78%
30-40 tahun	7	7,22%

>40 tahun	-	-
Jumlah	97	100%

**Source: Processed Data, 2024**

Based on Table 2, it can be explained that the majority of the respondents in this study are between 20 and 30 years old, accounting for 92.78%. The age range of 20 to 30 years is considered to be the adult or productive age. This is a period in which a person's creativity and activity tend to increase, reflecting efforts to manage their life. A person's creativity can be seen through their dependence on interests and abilities to realize desires that provide a high level of personal satisfaction.

#### 4. RESULTS

The results of the data distribution are shown based on the results of the data description analysis, with the following findings:

**Table 3. Results of Descriptive Statistical Tests**

	N	Minimum	Maximum	Mean	Std.Deviation
Accounting competency certificate	97	20	30	26,26	1.916
Digital Literacy	97	19	30	26,06	1.796
Human Literacy	97	19	25	21,91	1.437
Work readiness for accounting	97	19	25	22,08	1.612
Valid N (listwise)	97				

**Source: Processed Data, 2024**

The results based on Table 3 obtained from 93 observation data show that the accounting competency certificate shows a high average score of 26.26 (from a maximum of 30), with a moderate standard deviation (1.916), indicating that most participants have relatively high and consistent levels of competency certification. Digital Literacy also demonstrates a high average score of 26.06, with a standard deviation of 1.796, suggesting that digital literacy among respondents is well-developed and fairly uniform. Human Literacy has a lower mean score of 21.91 compared to the previous two variables, with the lowest standard deviation (1.437). This reflects a more tightly clustered distribution, showing consistency among participants, although at a moderately lower level of human literacy. Work readiness for accounting yields a mean score of 22.08, indicating a moderate level of work readiness. The standard deviation (1.612) suggests a relatively balanced spread of responses, with some variation in participants' preparedness for work.

The results of the descriptive statistical tests in the study are as follows:

**Table 4. Hypothesis Results Tests**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig
	B	Std. Error			
(Constant)	3.757	2.672		1.406	.163
Accounting competency certificate (ACC)	.219	.078	.261	2.810	.006
Digital Literacy (DL)	.201	.081	.224	2.476	.015
Human Literacy (HL)	.335	.110	.298	3.042	.003

**Source: Processed Data, 2024**

Based on the results of the output table 4, the linear regression formula obtained is:

$$\text{Work Readiness for Accounting} = 3.757 + 0.219 \text{ ACC} + 0.201 \text{ DL} + 0.335 \text{ HL}$$

H1 Test Result – Accounting Competency Certification ( $B = 0.219$ ,  $p = 0.006$ ): This variable is statistically significant, indicating that every one-unit increase in competency certification leads to a 0.219-point increase in the dependent variable score. Since the p-value is less than 0.05, the effect is statistically proven. This means that each additional point in competency certification improves the dependent variable (e.g., job readiness) by 0.219 points, assuming other variables remain constant. The standardized beta value (0.261) reflects a reasonably strong influence, and the p-value  $< 0.05$  confirms its statistical significance. Strengthening competency certification programs, particularly in the field of accounting, can demonstrably improve individuals' job readiness. This finding supports the OECD (2014) assumption that individuals with formal certification are considered more prepared and competent in the workforce, as they have gone through a formal process of skill validation.

H2 Test Result – Digital Literacy ( $B = 0.201$ ,  $p = 0.015$ ): Digital literacy has a positive and statistically significant impact. A one-point increase in digital literacy results in a 0.201-point increase in the dependent variable. However, compared to the other two variables, its influence is slightly lower in terms of both the B coefficient and standardized beta. Still, its contribution to the model remains valid and important. This result shows that the ability to use digital technology effectively, such as understanding digital information, using software, or adapting to new technologies, is a key component in preparing individuals for the workforce. Although not the dominant factor, digital literacy remains a relevant factor, especially in the era of Industry 4.0 and the digitalization of work processes. This result supports the explanation by the WEF (2020) that digital literacy and technological skills are core skills essential for navigating the transformation brought about by Industry 4.0

H3 Test Result – Human Literacy ( $B = 0.335$ ,  $p = 0.003$ ): Human literacy is the variable with the strongest and most significant influence on the dependent variable. The highest B value (0.335) indicates that each one-unit increase in human literacy produces the greatest increase in the dependent variable. The highest standardized beta (0.298) further confirms that among the three variables, human literacy is the dominant predictor in this model. Human literacy covers fundamental and broad aspects, typically including the ability to think critically and reflectively, understand and manage emotions (emotional intelligence), empathize, collaborate, build social relationships, and make ethical and responsible decisions. Individuals with high human literacy tend to learn and adapt better to technology (supporting digital literacy), are more motivated to participate in training and obtain certification (supporting competency certification), and are better at communication, teamwork, and leadership.

## 5. CONCLUSION

Based on the testing results of the three independent variables, Accounting Competency Certification, Digital Literacy, and Human Literacy, this study concludes that all three variables positively and significantly influence job readiness. Human Literacy has the strongest and most significant effect, indicating that aspects such as critical thinking, emotional intelligence, empathy, collaboration, and ethical decision-making are fundamental in shaping individuals who are fully prepared for the workforce. Human literacy also supports the development of digital literacy and the motivation to pursue certifications.

Based on the findings, preparing for a career in accounting is determined by technical or digital skills and greatly influenced by human (social and emotional) skills. Future research should consider other variables influencing job readiness, such as learning motivation and professional networking. Additionally, combining quantitative and qualitative approaches is recommended to gain deeper insights into how professionalism and literacy shape job readiness.

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