Igniting the IT Flame: a Study on IT Skills and Knowledge in Accounting Programs Among Graduating Students in Oman

Shatha Hilal Alshurqi 1
Balqees Saed Al Mahrouqi 2
Mohammed Muneerali Thottoli 3*

1,2,3. University of Nizwa, Oman

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ABSTRACT

Purpose: Accountants have always been information technology (IT) users, and the case for increasing IT skills and Knowledge by accounting practitioners and graduates is stronger than ever. In business, IT is widely used and is getting more so. Without IT tools, achieving users' requirements for financial statements and other management information systems reports is no longer possible. Academics and practitioners have recognized the significance and IT (skills and Knowledge) in achieving success in the competitive business environment. Accountants who work for businesses, IT (skills and Knowledge) have necessitated the development of a new type of accountant, which is the focus of this study. Hence, this study aims to know the relationship between IT (skills and Knowledge) of accounting graduating students in Oman and university accounting programs.

Design/Methodology/Approach: The units of analysis for this study are graduating students in Oman. It used a survey for the year 2022 to study the effect of IT (skills and Knowledge) and accounting programs among graduating students in Oman. The present research tested its hypotheses and utilized its variables using the PLS software for data analysis.

Findings: The result revealed that IT Knowledge was significant with Accounting Programs where it was p<0.01, t>2.33. This result indicates that IT Knowledge has a significant impact on Accounting Programs.
Further, the result revealed that IT Skills were also significant in Accounting Programs where it was p< 0.01, t=2.434. This result indicates that IT Skills have a significant impact on Accounting Programs.

1. Introduction

Accountants must keep up with changes in the business environment by updating their IT knowledge and abilities (Tam, 2013). IT skills are an essential part of the range of competencies that are ever more sought after by firms and acknowledged in
the context of higher education as a whole. For several years at accounting school, employers have been involved in the IT knowledge and abilities obtained by accounting graduates entering the sector (Cory & Pruske, 2012). Accountants must provide competent and professional services to the organizations they work for, and their education in accounting must align with the skills required during recruitment and later in their employment (De Villiers, 2010).

Since accountants and the accounting profession have always used technology, there is a greater than ever requirement for practitioners and recent accounting graduates to acquire more IT or information system (IS) skills and expertise (Ahmed, 2003). It has advanced significantly in recent years, and more businesses now use computers to generate electronic statements. Companies today use IT to manage their data and provide it to their customers, especially when using electronic accounting systems. One of the most critical IT developments is using IT tools to carry out accounting tasks and procedures (Imene & Imhanzenobe, 2020).

Accounting has benefited from using IT by increasing the efficiency and quality of work and improving company decision-making and risk management. Yet, research into the use of accounting information systems and the degree of application lags significantly behind the development of the systems themselves (Liyan, 2013).

For decades, accounting and IT have been inextricably linked. Accounting was the first corporate sector to embrace IT and use it considerably. In today's world, the IT skills that accountants want are constantly changing and evolving. Modern accountants are expected to have high IT knowledge and abilities. The accounting curriculum must include diverse courses to give accounting students the necessary competencies (El-Dalahmeh, 2017). Given the diverse range of technologies organizations use and the quick pace at which technology evolves, it's essential to evaluate students' critical IT abilities regularly to ensure they're ready for the workplace (Weisenfeld et al., 2020).

Accountants have always been IT users, and the argument for accounting practitioners and graduates to improve their IT abilities is more significant than ever. In business, IT is frequently employed and is increasing more so. It is no longer feasible to meet the needs of consumers of financial statements and other management information systems reports without using IT solutions. Academics and practitioners have acknowledged the importance of IT skills in attaining corporate success in today's competitive climate. IT capabilities have prompted the development of a new sort of accountant for accountants who work with businesses (Pan & Seow, 2016).
Universities' accounting curricula fall behind the requirement for graduates with data analytics abilities. While traditional accounting education primarily teaches how to do manual accounting procedures, the availability of technology has changed that. Accounting programs must explore how to adapt accounting curriculums most effectively in light of the growth of available accounting and the expectation of the accounting profession to create accounting graduates with an analytics perspective (Richardson & Shan, 2019). Concerns about IT expertise and soft skills related to accounting processes have drawn the attention of numerous parties worldwide, including academics, professional associations, and institutions of higher learning. In this way, tertiary schools have tried incorporating technology-related skills into the accounting curriculum. However, there is still a skills gap between what employers seek and recent accounting grads. Therefore, to grow in their jobs, accounting professionals must increase their technological proficiency (Bahador & Haider, 2020). Hence the research objectives and research questions are as follows:

**Research objectives**

- To know the relationship between IT skills and accounting programs at universities in Oman.
- To know the relationship between IT knowledge and accounting programs at universities in Oman.

**Research questions**

- Is there a relationship between accounting graduating students' IT skills and accounting programs at universities in Oman?
- Is there a relationship between accounting graduating students' IT knowledge and accounting programs at universities in Oman?

The theoretical underpinnings of this study's dependent and independent variables—the accounting programs offered by universities and the IT skills of graduating students—are provided by its theoretical framework. A logical theory was developed to characterize the relationship between variables for a comprehensive literature review survey. The study's research questions are then addressed by strengthening the research hypotheses. Figure 1 displays the suggested research framework for this research.
2. Literature review

2.1 The Relationship between Graduating Students' IT (Skills and Knowledge) and Accounting Programs

Many previous studies related to IT Skills and Accounting Programs in different years have objectives associated with the aim of the current study. For example, Sharma and Stewart (2022) examined the integration of sustainability courses within the accounting curriculum, and they focused on a successful learning strategy for sustainability teaching that other business schools could use as a model. Accounting responsibilities have shifted from transaction-focused activities to utilizing data created by technology to inform stakeholder strategy due to technological advancements, resulting in new skill requirements. Likewise, Jackson et al. (2022) examined how Early Career Accountants (ECAs) rate various competencies, how technology affects these skills, and how well-prepared ECAs are for potential employment in technological fields across different organizational contexts. Employers have expressed concern about the employability of accounting graduates due to the significant challenges faced in maintaining the quality of accounting education. Senan and Sulphey (2022) set out on a mission to develop and examine a questionnaire intended to gauge the employability of accounting graduates in response to this concern.

Li (2022) discusses the impact of the "Internet" on accounting talent training and introduces the mechanism's details and evaluation indicators. The "Internet" was used by the researcher as a tool, and its mechanisms were incorporated into the system architecture through encoding with a high-level programming language. The suggested technique and technology's efficiency were rigorously tested to confirm that the theoretical framework was accurate. A thorough verification procedure was also conducted to evaluate the training mechanism's performance and functioning.
Diverse conclusions about sustainability courses were drawn from the investigations. Even though some subjects are independent and only concentrate on sustainability, others must have a technical accounting orientation by organizations like the Association of Chartered Certified Accountants, Chartered Accountants Australia and New Zealand, and Certified Public Accountants (Australia) (Sharma & Stewart, 2022). Early Career Accountants (ECAs) and supervisors generally concurred that new technology impacts accounting skills. However, it was also acknowledged that this influence differs depending on the organizational setting and is more apparent among ECAs. The study cast doubt on the widely held assumption that ECAs are innately skilled at using digital technology, highlighting the importance of exposure to technology, a change in mindset, and lifelong learning as ways to prepare people for emerging technologies (Jackson, Michelson, & Munir, 2022).

The erratic supply and demand for high-level accounting specialists significantly impact the development of the accounting business. This emphasizes the significance of studying the impact of the "Internet plus" phenomena on the accounting business and applying what is learned to improve the industry's growth model. Constructing a clear operational trajectory for the accounting business in the "Internet plus" era is conceivable by studying the findings and insights from such research (Li, 2022). The Knowledge and abilities required to use big data and data analytics proficiently were divided into four areas. When evaluating various accounting education models, masters-level courses usually emphasize the value of skepticism, critical thinking, comprehension, and analytical skills. However, these accounting education programs placed less emphasis on critical thinking and communication abilities (McBride & Philippou, 2021).

The incorporation of technology into the accounting profession improves academia and professional bodies while also boosting IT-related abilities within the area, according to a study by Bahador and Haider (2020). In the information age, accountants may create and present financial accounts more quickly and accurately. Access to financial reporting has also been facilitated by the development of the Internet for outside users. Therefore, accountants and accounting firms must adopt new IT abilities and tools to keep up with technological changes (Imhanzenobe & Imene, 2020).

By advancing the IT competencies of the accounting profession, the research by Bahador and Haider (2020) has significantly benefited academia and professional organizations. Thanks to technology, accounting professionals may now create and
present financial accounts more quickly and correctly. External users now have easier access to financial reports thanks to the Internet's general use. Therefore, accountants and accounting firms must adopt new IT skills and technologies to keep up with technological changes (Imene & Imhanzenobe, 2020). The market has given practical education in the accounting area a lousy ranking for several reasons that Morshed (2021) outlined. These include a dearth of qualified instructors, curricula that lack in-depth topic knowledge and ethical principles, and internships that produce subpar results. Over the next ten years, the accounting sector will likely undergo substantial changes due to the development of AI-based digital technologies. While some "core" roles and duties will still exist, AI-based technology will take over for others. People will need to use digital technology effectively and, to some extent, work with AI-based systems to engage in new activities (Leitner-Hanetseder et al., 2021).

The accountability of village money was improved by community participation, personnel competence, IT, and internal control systems (Pilianti & Rasmini, 2021). A poll of 228 owners and IT managers focused on the positive effects of various types of IT alignment. At the same time, the latter also showed a considerable positive influence across multiple types of alignment. Theoretical and practical ramifications and additional research recommendations are discussed (Slim et al., 2021). Albertus and Hamman-Fisher (2021), according to their areas of specialization, Business Education students have a significant discrepancy in their information technical abilities. According to the survey's conclusions, Business Education students require IT abilities to be employed. They recommended that the Department of Business Education be better equipped with IT facilities so that students can gain more IT skills before graduating, as well as that the Business Education program be promoted by the government and all stakeholders in the field of education.

\[ H_1: \text{There is a positive relation between accounting Graduating Students' ITS Knowledge and Accounting Programs.} \]

\[ H_2: \text{There is a positive relation between accounting Graduating Students' ITS Skills and Accounting Programs.} \]

3. Methodology

Descriptive statistics were used to examine the data, whereas quantitative data were collected through a questionnaire. Accounting Programs in the Universities were the dependent variable in this project. Independent variables are the factors that influence the IT (Skills and Knowledge) of Graduating Students. This
questionnaire is adapted from Ahmed (2003), which is attached (Appendix). The participants in this study are accounting graduates from Oman's Higher Education Institutions (HEIs). The effect of IT (skill and Knowledge) and accounting programs among graduating students in Oman was evaluated using a random sampling approach with 103 Omani graduating students.

The graduating accounting students from Oman's HEIs served as the study's unit of analysis. This study used survey tools containing questionnaires to measure the variables. This study targeted graduating students in Oman. It used a survey for the year 2022 to study the effect of IT (skills and Knowledge) and accounting programs among graduating students in Oman. The present research tested its hypotheses and utilized its variables using the PLS software for data analysis.

Researchers present the most significant composite dependability (CR) scores in Figure 2, and Cronbach's Alpha (CA) values are shown in Figure 3. Figure 2's findings show that the constructs are reliable because all CR ratings are higher than the accepted cutoff of 0.70 proposed by Hair et al. (2014), Fornell and Larcker (1981), and Nunnally (1978). The average variance extracted (AVE), which is shown in Figure 4 and exceeds 0.50, further supports the specifications set out by Hair et al. (2017) and Latan and Ghozali (2015).

![Composite Reliability](image)

**Figure 2.** Composite Reliability
Investigating the Possibilities of Importance-Performance Map Analysis (IPMA) in Partial Least Squares (PLS), as Recommended by Hair et al. (2016), enlightened Latent Constructs and Linkages in Structural Equation Models. The authors provided an importance-performance matrix map in Figure 5 that clarifies the importance score of 0.463 on the map, showing that IT skills place a high value on the accounting program. However, IT knowledge obtained a considerably lower score of 0.362 when the impact on accounting programs among college students in Oman.
4. Analysis and Findings

4.1 Demographic characteristics

Below, Table 1 provides demographic information for the sample selected in the current study.

Table 1.

Demographic characteristics

<table>
<thead>
<tr>
<th>Details</th>
<th>N</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>1</td>
<td>13.5</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td>Female</td>
<td>8</td>
<td>86.4</td>
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<tr>
<td></td>
<td>9</td>
<td>1</td>
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<tr>
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<td>03</td>
<td></td>
</tr>
<tr>
<td>Age</td>
<td></td>
<td></td>
</tr>
<tr>
<td>&lt;20</td>
<td>9</td>
<td>8.74</td>
</tr>
<tr>
<td>21-40</td>
<td>9</td>
<td>89.32</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>&gt;40</td>
<td>2</td>
<td>1.94</td>
</tr>
<tr>
<td>Total</td>
<td>1</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>03</td>
<td></td>
</tr>
<tr>
<td>Nationality</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Omani</td>
<td>9</td>
<td>95.15</td>
</tr>
<tr>
<td></td>
<td>8</td>
<td></td>
</tr>
</tbody>
</table>

Figure 5. Importance-Performance Map
4.2 Descriptive Statistics

By descriptive statistics shown in Table 2 below, the mean average of the dependent variables, Accounting Programs in the Universities, represents a mean of 3.197 with a standard deviation of 1.132. While for the independent variable, IT Knowledge of accounting Graduating Students and IT Knowledge of accounting Graduating Students shows a mean of 3.300 and 3.113, respectively, and the standard deviation of IT Knowledge of accounting Graduating Students and IT skills of accounting Graduating Students shows 1.191 and 1.082 respectively.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Mean</th>
<th>Min</th>
<th>Max</th>
<th>Standard Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Omani</td>
<td>5</td>
<td>4.85</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1</td>
<td>100</td>
<td>03</td>
<td></td>
</tr>
<tr>
<td>Major</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting</td>
<td>4</td>
<td>43.69</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Non-accounting</td>
<td>5</td>
<td>56.31</td>
<td>8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1</td>
<td>100</td>
<td>03</td>
<td></td>
</tr>
<tr>
<td>Graduation</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Graduated</td>
<td>4</td>
<td>41.75</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Not Graduated</td>
<td>6</td>
<td>58.25</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
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<td>100</td>
<td>03</td>
<td></td>
</tr>
<tr>
<td>Degree</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bachelor</td>
<td>8</td>
<td>78.64</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Diploma</td>
<td>2</td>
<td>21.36</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>1</td>
<td>100</td>
<td>03</td>
<td></td>
</tr>
</tbody>
</table>

Table 2.

Descriptive Statistics
4.3 Discriminant Validity Construct

For testing the validity of discriminant, there are standardized applied. Every AVE's root square for each variable must have a high connectivity level, which includes the other variables. As a result, the discriminant validity, as explained by Fornell and Larcker (1981). For all other variables, the root of the square of each variable in its AVE must be compared to the variables' connections. Table 3 below shows discriminant validity constructs.

**Table 3.**

### Discriminant Validity

<table>
<thead>
<tr>
<th>Variables</th>
<th>Accounting Program</th>
<th>IT Knowledge</th>
<th>IT Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Program</td>
<td>0.848</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT Knowledge</td>
<td>0.741</td>
<td>0.857</td>
<td></td>
</tr>
<tr>
<td>IT Skills</td>
<td>0.752</td>
<td>0.814</td>
<td>0.832</td>
</tr>
</tbody>
</table>

For subjective constructs, $R^2$ is used to evaluate the structural model. When using PLS to evaluate a model, start by looking at the absolute $R^2$ internal structure variable $R^2$; the current study achieves an $R^2$ value in which showed 61.5% of the variance in the Accounting Program can be explained by exogenous variables such as IT Knowledge of accounting Graduating Students and IT Knowledge of accounting Graduating Students. Refer to Table 4, Explanation of the Variance, below.

**Table 4.**

### Explanation of the Variance

<table>
<thead>
<tr>
<th>Exogenous Variables -&gt; Endogenous (Accounting Program)</th>
<th>R Square</th>
<th>R Square Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.615</td>
<td>0.607</td>
</tr>
</tbody>
</table>

4.4 Hypothesis Testing
A thorough analysis of the outcomes of the hypothesis testing is shown in Table 5, demonstrating that both hypotheses are supported. With a p-value of less than 0.01 and a t-value larger than 2.33, the results show a strong positive link between IT Knowledge and the Accounting Program. This result indicates that IT Knowledge significantly impacts the Accounting Program. With a p-value of less than 0.01 and a t-value of 2.434, the research also demonstrates a strong correlation between IT Skills and the Accounting Program. As a result, this finding suggests that the Accounting Program is also significantly influenced by IT Skills. Table 5 contains the path coefficients describing these results.

**Table 5.**

Path Coefficients

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Original Sample (O)</th>
<th>Sample Mean (M)</th>
<th>Standard Deviation (STDEV)</th>
<th>t-value</th>
<th>P-values</th>
<th>Supported / Not Supported</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT Knowledge -&gt; Accounting Program</td>
<td>0.381</td>
<td>0.416</td>
<td>0.178</td>
<td>2.145</td>
<td>0.03</td>
<td>Supported</td>
</tr>
<tr>
<td>IT Skills -&gt; Accounting Program</td>
<td>0.442</td>
<td>0.412</td>
<td>0.182</td>
<td>2.434</td>
<td>0.01</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Note: Significance levels: *** P < 0.001 (t >3.33), **p < 0.01 (t >2.33), *p < 0.05 (t >1.605)

The PLS results of the study hypothesis are given in Figure 6:
Figure 6. Demonstrate the results of testing hypotheses

5. Discussion

5.1 Impact of the Levels of IT Skills of Accounting Graduating Students and IT Knowledge of Accounting Graduating Students on Accounting Programs in Universities:

The primary goal of this research is to determine the relationship between graduate students' IT skills in accounting and university accounting programs in Oman. It also intends to determine the relationship between accounting graduates' Knowledge of IT and university accounting programs in Oman.

The theoretical framework of this study provides the basic structure concerning the dependent variable (accounting programs at universities) and the independent variable (IT Knowledge and IT Skills of graduate students). To examine the complete literature study, a hypothesis was built to define the relationship between variables. Then, to answer the study's research questions, refine the research hypotheses.

The results showed that IT Knowledge positively correlated with the Accounting Program (p=0.01, t=2.33). This finding suggests that IT knowledge significantly affects the accounting program. The results also showed that the IT skills were
associated with an accounting program where \( p < 0.01 \), \( t = 2.434 \) was significant. The outcome indicates that IT Skills significantly impact the accounting program. The positive relation is due to finishing computer lessons, using a computer at home, having a formal education, and keeping up with accounting technology. These characteristics raise IT skill levels, making it possible to integrate technology effectively for better program execution. Proper computer usage and operation training denotes higher IT skill expertise (Thottoli, 2022). With this Knowledge, people can efficiently manage data, navigate complex accounting software, and use technology solutions to speed up accounting procedures.

With a \( p \)-value less than 0.01 and a \( t \)-value of 2.434, the results showed a strong correlation between IT Skills and the Accounting Program. This serves as another evidence that IT Skills significantly impact the Accounting Program. The reason for the positive relationship between IT skills in an accounting program might be that the Accounting Program supports IT abilities through completing computer coursework, personal computer use, official certifications, and maintaining current with accounting technology. These elements improve IT expertise, enabling efficient data administration, using accounting software, and exploiting cutting-edge technologies like blockchain, artificial intelligence, and ERP systems (Thottoli & Ahmed, 2022).

6. Conclusion

This study's primary goal is to investigate the relationship between university-offered accounting programs and the IT abilities and Knowledge of Oman's graduating accounting students. Accounting Programs in Universities, the dependent variable, has a mean average of 3.197 and a standard deviation of 1.132. The independent variables, however, had means of 3.300 and 3.113, respectively, for the IT Knowledge of accounting graduating students and IT Skills of accounting graduating students. The standard deviations for graduating accounting students' IT knowledge and IT skills are 1.191 and 1.082, respectively.

The structural model is evaluated using R2 for the subjective constructs. When considering the model with PLS, which starts by observing the absolute R2 internal structure variable R2, the current study achieves an R2 value of 0. 61.5\% of the variance in the Accounting Program can be explained to IT Knowledge and IT Skills.

Both hypotheses are supported, according to the findings of the hypothesis testing. The outcome indicated that the IT knowledge was significant with the accounting program, with a \( P \) value of 0.01 and a \( t \) value of 2.33. This finding
suggests that accounting programs are significantly impacted by IT knowledge. Additionally, the outcome showed that the IT Skills were similarly significant with the Accounting Program, with a p-value of 0.01, t=2.434. This finding indicates that IT Skills significantly impact the Accounting Program.

7. Implications

Theoretical implications include highlighting the growing significance of IT skills for accountants in the current business environment, consistent with recent literature. The study advances the idea of a new class of accountants proficient in traditional accounting and cutting-edge IT. The results confirm a positive relationship between IT expertise and the Accounting Program and a considerable impact of IT skills on the program, consistent with earlier studies. The study's methodology, which included questionnaires and PLS software, also contributes to the body of knowledge regarding techniques in the fields of accounting and IT. Overall, it increases our theoretical understanding of how IT expertise and Knowledge fit into accounting curricula and emphasizes how successful accountants must be comfortable using technology.

Institutions should update their accounting curricula to include IT-related courses to keep up with the changing business scene. This guarantees that graduate students have the IT knowledge and abilities required for accounting. HEIs should consider providing specialized programs in data analysis, accounting technology, and cutting-edge subjects like blockchain and artificial intelligence. Additionally, working together with professionals from the business can expose students to the newest IT tools and give them practical experience. Institutions can improve their graduates' employability and readiness to fulfill the expectations of the contemporary accounting business by providing students with pertinent IT competencies.

8. Limitations and future research directions

It is significant to note the study's limited sample size, which could affect how well the results apply to a larger population. The findings should be interpreted cautiously, and more investigation using a more prominent and varied population is required to improve the generalizability of the study's findings.

Future research may explore integrating artificial intelligence (AI) and chatbot technologies related to studying IT skills and Knowledge in accounting programs among graduating students in Oman. Examining how ChatGPT and other AI-driven
Platforms might improve accounting education and skill development could reveal helpful information about their efficiency, user experiences, and effects on student learning outcomes. Further research will be beneficial in exploring the ethical issues and difficulties related to implementing AI in accounting education.

References


Appendix – A
Questionnaire

Dear Sir/Madam,
We are graduation project students, Shatha Hilal Alshuriqi and Balqees Saed AL Mahrouqi, with faculty mentor Mohammed Muneerali, University of Nizwa, is conducting research; kindly ask for approximately 10 -15 minutes of your time in order to fill out a brief questionnaire related to, 'Information Technology (IT) skill and accounting programs: A study among graduating students in Oman.' We would like to thank you in advance for your valuable time spent completing this questionnaire.

Questionnaire (quantitative):

A. Demographic Information:
1. Gender
   - Male
   - Female
2. Age
   - 0-20
   - 21-40
   - Above 40
3. Nationality
   - Omani
   - Non-Omani
4. Your major
   - Accounting
   - Non-accounting
5. Degree
   - Bachelor
   - Diploma
6. Graduation
   - Graduated
   - Not graduated

B. Accounting Program:
The following statements indicate the accounting program by graduating/graduated students. Give your responses by putting tick (✓) mark in the appropriate column against statements on a five-point scale ranging from Strongly Disagree (SD), Disagree (DA), Neutral (N), Agree (A) and Strongly Agree (SA).

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Statements</th>
<th>SD</th>
<th>D</th>
<th>N</th>
<th>A</th>
<th>SA</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.1</td>
<td>Bachelor’s in accounting</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
program focused on subjects in financial, managerial, accounting, auditing and taxation

B.2. Diploma in Accounting program focused on subjects in financial, managerial, accounting, auditing and taxation

B.3. Computerized accounting course is compulsory under bachelor as well as diploma program

B.4. I believe that an internship in accounting course will be an essential course under both the bachelor's and diploma program

B.5. I believe that the latest technologies, such as 'artificial intelligence, should be included both under the bachelor and diploma program

C. IT knowledge
The following statements indicate IT knowledge among graduating/graduated students. Give your responses by putting tick (✓) mark in the appropriate column against statements on a five-point scale ranging from Strongly Disagree (SD), Disagree (DA), Neutral (N), Agree (A) and Strongly Agree (SA).

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Statements</th>
<th>SD</th>
<th>D</th>
<th>N</th>
<th>A</th>
<th>SA</th>
</tr>
</thead>
<tbody>
<tr>
<td>C.1.</td>
<td>I have completed introductory computer classes.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>C.2.</td>
<td>I have been using a computer at home</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>C.3.</td>
<td>I have formal qualifications in the use and operation of</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
a computer

C.4. I'm up to date on the latest technology in accounting and auditing (such as artificial intelligence, Blockchain technology, ERP, and so on)

D. IT skills
The following statements indicate IT skills among graduating/graduated students. Give your responses by putting tick (✓) mark in the appropriate column against statements on a five-point scale ranging from **Strongly Disagree (SD), Disagree (DA), Neutral (N), Agree (A) and Strongly Agree (SA)**.

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Statements</th>
<th>SD</th>
<th>D</th>
<th>N</th>
<th>A</th>
<th>SA</th>
</tr>
</thead>
<tbody>
<tr>
<td>D.1.</td>
<td>I have basic skills in working with Microsoft Office tools.</td>
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<tr>
<td>D.2.</td>
<td>I am skilled in the use of computerized accounting software.</td>
<td></td>
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<tr>
<td>D.3.</td>
<td>I have basic skills in working with Microsoft Office tools.</td>
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<tr>
<td>D.4.</td>
<td>I use MS Excel to solve some accounting assignments.</td>
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<tr>
<td>D.5.</td>
<td>I have completed an introductory computer certificate course.</td>
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</tr>
</tbody>
</table>

E. Suggestions, if any: ............................................................

Thank you again for taking the time to complete this survey!!!