

## President University Students' Employability Skills: The Influence of Gender, Academic Achievement, Area of Specialization, and Perceived Value of Internship Among Accounting Students

Petra Greatlynieda Cahyono<sup>1</sup>, Ery Yanto<sup>2</sup>

Universitas Presiden, Indonesia

Coessponding Author: petra.cahyono@student.president.ac.id\*

### Abstract

This study explores how gender, academic achievement, area of specialization, and perceived value of internship influence the employability skills of accounting students. The primary issue examined is the variation in employability skills and how these factors contribute to students' job readiness. Motivated by the need to align educational outcomes with job market demands, this research aims to provide insights that can improve internship programs and better prepare students from professional careers. A quantitative approach was employed, collecting data from 107 final-year and alumni of accounting students at President University. The analysis revealed significant relationships between the variables and employability skills, with gender, academic achievement, area of specialization, and perceived value of internship all showing a notable impact. These findings align with existing theories on employability and provide evidence that internships are a key factor in skill development. However, limitations such as the focus on a single institution and the use of self-reported data suggest the need for broader research to generalize findings.

**Kata kunci:** employability skills, gender, academic achievement, internship, specialization, accounting students

### INTRODUCTION

In the contemporary era of globalization, higher education institutions encounter substantial challenges in preparing graduates who are adequately prepared for the workforce, particularly in a highly competitive and ever-evolving job market. In Indonesia, particularly at Universitas Presiden, accounting students frequently encounter a discrepancy between the theoretical knowledge imparted in the classroom and the practical demands of the professional realm (Abdelrahman, 2020; Türel & Dokumaci, 2022). This discrepancy is further exacerbated by factors such as gender, academic achievement, area of specialization, and the perceived value of internships, which can adversely impact the employability skills of these students. In this context, the present study aims to address this knowledge gap by offering in-depth insights into the factors that influence the job readiness of accounting students (Endleman et al., 2022; Gatzka, 2021; Yang & Wang, 2022).

Although much research has been done on the relationship between education and employability, there is still a gap in understanding the factors that influence the job skills of accounting students in Indonesia. In particular, not much has been done to explore how gender, academic achievement, area of specialization, and the perceived value of

internships can contribute to their job readiness. This gap indicates the need for more in-depth research to provide comprehensive insights.

Previous research has made significant contributions in this field. Patel (2015) examined the structure of effective internship programs to improve post-graduation skills among mass media arts students. Seidel (2019) revealed accounting graduates' perceptions of the role of internships in the transition to the workplace and the development of employability. Ramalheira (2015) also shows the influence of grade point average and extracurricular activities on the perception of employability. However, these studies do not specifically highlight the context of accounting students in Indonesia.

This study offers novelty by exploring the relationship between factors such as gender, academic achievement, area of specialization, and the perceived value of internships on the employability skills of accounting students at Universitas Presiden. With a comprehensive approach, this study is expected to fill knowledge gaps and provide new perspectives on the factors that influence students' job readiness.

The purpose of this study is to identify the influence of these variables on the employability skills of accounting students, as well as to provide recommendations for improving existing internship programs. The benefits of this study include providing insights for academics and practitioners regarding the factors that influence job skills, serving as a reference for educational institutions in designing more effective internship programs, and helping students understand the importance of various factors in improving their employability.

### **Gender and its impact to employability skills**

Gender plays a significant role in the development of employability skills among students, influenced by multiple factors.. Evidence shows that gender can affect educational preferences, experiences, and opportunities, which in turn impact the acquisition of job skills (Hartman & Barber, 2020). Individual preferences for specific types of work often form based on gender. Women tend to gravitate towards fields that require interpersonal skills, such as communication and management (Tabassum & Nayak, 2021). In contrast, men are more inclined towards courses that demand technical abilities, such as computer science and engineering. This difference can be traced back to childhood socialization, where women are encouraged to developed interpersonal skills while men are steered towards technical skills. Therefore, the hypothesis below is proposed:

H<sub>1</sub>: Gender influenced the employability skills of accounting students at President University

H<sub>1b</sub>: Male and female accounting students at President University exhibit significant differences in specific employability skills

### **Academic achievement and its impact to employability skills**

Academic achievement plays a crucial role in developing students' employability skills. It is not merely the result of theoretical knowledge but an amalgamation of cognitive abilities, analytical skills, and self-discipline (Unicef, 2020). These qualities collectively prepare students for the professional world. Academic success indicates a deep knowledge base and understanding of a particular field of study (Barbosa et al., 2020; Basith et al., 2021; Simões et al., 2022). High-achieving students typically possess a strong grasp of basic concepts and can effectively apply this knowledge in practical situations. For example, an accounting student with a high GPA is better equipped to analyze financial reports and understand tax laws compared to peers with lower academic achievement. This deep understanding forms the foundation for essential technical knowledge that is highly sought after in the job market. Therefore, the hypothesis below is proposed:

H<sub>2</sub>: Academic achievement influenced the employability skills of accounting students at President University

H<sub>2b</sub>: Students with higher academic achievement exhibit stronger employability skills compared to students with lower academic achievement

### **Area of specialization and its impact to employability skills**

Specialization significantly shapes students' employability skills by focusing their education on specific fields. This focus not only determines the knowledge and technical skills acquired but also impacts employment opportunities and career advancement. Specialization allows students to develop in-depth knowledge and relevant skills directly applicable to their profession or industry (Gonczi, 2020). For instance, mechanical engineering students become proficient in mechanical design, analysis, CAD programming, and understanding physics and materials. These competencies are highly valued in industries such as manufacturing, automotive, and energy. Conversely, computer science majors gain skills in programming, software development, and cybersecurity, which are in high demand in the information technology sector. Therefore, the hypothesis below is proposed:

H<sub>3</sub>: Area of specialization influenced the employability skills of accounting students at President University

### **Enhancement of Technical Skills**

Internships offer the opportunity to gain applicable technical skills, more specific to the individual's chosen academic disciplines. For instance, through practical working experience, an individual will be better able to master tools and software that are primarily used by a given industry; examples include Microsoft Excel, how to use SAP, or another accounting software package. In addition, an individual will retain many protocols and the best methodologies associated with his/her discipline to help further develop technical

skills. Therefore, the hypothesis below is proposed:

H<sub>4</sub>: Perceived value of internship influenced the employability skills of accounting students at President University

## METHOD

This study uses a quantitative approach to explore the influence of gender, academic achievement, area of specialization, and perceived value of internships on the employability skills of accounting students. The study population consisted of final-year students from the class of 2021 and alumni from the class of 2020 in the Accounting Study Program at Universitas Presiden. In the data collection process, questionnaires were distributed via Google Forms to respondents who had completed an internship program. The questionnaire was designed to collect information related to the variables under study. Once the data had been collected, it was analyzed using several statistical techniques. First, descriptive analysis was used to provide an overview of the demographic characteristics of the respondents.

Next, multiple linear regression analysis was applied to evaluate the relationship between the independent variables (gender, academic achievement, area of specialization, and perceived value of the internship) and the dependent variable (employability skills). Hypothesis testing was conducted using t-tests to determine whether there were significant differences in employability skills based on gender and academic achievement. The research flow begins with questionnaire development, followed by data collection, data analysis, and finally interpretation of the results. The use of statistical software will make it easier to analyze data and obtain valid and reliable results. This study aims to provide deeper insights into the factors that influence the employability skills of accounting students, so as to provide recommendations for the development of better educational programs.

## RESULT AND DISCUSSION

### A. Respondent Characteristics

The table 1 provides an overview of the demographic characteristics of the respondents, who are final-year students from the 2021 cohort and alumni from the 2020 cohort of the Accounting Department at President University. A total of 107 respondents participated in the study, and the table breaks down their gender, academic achievement (CGPA), and area of specialization.

**Table 1. Demographic Characteristics**

| Characteristic | Category     | Frequency  | Percentage  |
|----------------|--------------|------------|-------------|
| Gender         | Male         | 30         | 28%         |
|                | Female       | 77         | 72%         |
|                | <b>Total</b> | <b>107</b> | <b>100%</b> |
| CGPA           | 2 TO 2,5     | 0          | 0%          |

|                               |              |            |             |
|-------------------------------|--------------|------------|-------------|
|                               | 2,5+ TO 3    | 0          | 0%          |
|                               | 3+ TO 3,5    | 30         | 28%         |
|                               | 3,5+ TO 4    | 77         | 72%         |
|                               | <b>Total</b> | <b>107</b> | <b>100%</b> |
| <b>Area of Specialization</b> | Accounting   | 27         | 25,2%       |
|                               | Finance      | 37         | 34,6%       |
|                               | Audit        | 29         | 27,1%       |
|                               | Tax          | 14         | 13,1%       |
|                               | <b>Total</b> | <b>107</b> | <b>100%</b> |

Source: Primer data, processed (2024)

In terms of gender, the majority of respondents are female, representing 72% (77 individuals), while 28% (30 individuals) are male. This suggests that there is a larger proportion of female students and alumni in the accounting programs at President University for these cohorts. The significant representation of female respondents may be reflective of broader trends in accounting programs, where female participation is often high.

Academic performance, measured through CGPA, shows that the respondents are generally high-achieving students. None of the respondents reported a CGPA below 3.0, which indicates a strong academic foundation. Specifically, 28% of the respondents (30 individuals) have a CGPA between 3.0+ and 3.5, while a majority, 72% (77 individuals) have a CGPA between 3.5+ and 4.0. The absence of lower CGPA categories (2.0 to 2.5 to 3.0) underscores the academic excellence of the group, reflecting a strong focus on maintaining high academic standards among the students and alumni.

Regarding the area of specialization, the respondents show a diverse range of internship interests within the field of accounting. The largest proportion of respondents, 34.6% (37 individuals), specialize in finance, followed by 27.1% (29 individuals) in audit. Accounting specialization, which is distinct from the broader fields, accounts for 25.2% (27 individuals), while 13.1% (14 individuals) specialize in tax. This diversity in specialization indicates a broad range of expertise and professional interests among the respondents, with finance and audit being the most popular fields.

## B. Multiple Linear Regression Analysis (T-Test)

The hypothesis is accepted if the significance value (Sig.) is less than 0.05.

**Table 2. Mutiple Linier Regression Analysis Coefficients<sup>a</sup>**

|       |            | Unstandardized Coefficients |            |      |
|-------|------------|-----------------------------|------------|------|
| Model |            | B                           | Std. Error | Sig. |
| 1     | (Constant) | 27.575                      | 6.494      | .000 |
|       | GEN        | 2.840                       | 1.171      | .017 |
|       | CGPA       | 4.070                       | 1.180      | .001 |
|       | ASP        | 1.144                       | .529       | .033 |
|       | PVI        | .546                        | .068       | .000 |

a. Dependent Variable: ES

### 1. Gender

The significance value (Sig.) for gender is 0.017. Since  $\text{Sig.} < 0.05$ , this indicates that gender significantly influences the employability skills of accounting students at President University.

Academic Achievement (CGPA)

The significance value (Sig.) for CGPA is 0.001. Since  $\text{Sig.} < 0.05$ , this indicates that academic achievement significantly influences the employability skills of accounting students at President University.

Area of Specialization

The significance value (Sig.) for the area of specialization is 0.033. Since  $\text{Sig.} < 0.05$ , this suggests that the area of specialization significantly influences the employability skills of accounting students at President University.

Perceived Value of Internship

The significance value (Sig.) for the perceived value of internship is 0.000. Since  $\text{Sig.} < 0.05$ , this indicates that the perceived value of internship significantly influences the employability skills of accounting students at President University.

### 2. F-Test

The ANOVA test was conducted to examine whether the independent variables simultaneously have a significant effect on the dependent variable.

**Table 3. Anova Test**  
**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 2647.679       | 4   | 661.920     | 26.412 | .000 <sup>b</sup> |
|       | Residual   | 2556.209       | 102 | 25.061      |        |                   |
|       | Total      | 5203.888       | 106 |             |        |                   |

a. Dependent Variable: ES

The F-value is 26.412, indicating that the model is significant. The significance value (Sig.) is 0.000. Since  $\text{Sig.} < 0.05$ , this confirms that the independent variables (Gen, Academic Achievement, Area of Specialization, and Perceived Value of Internship) have a significant influence on employability skills. Thus, it can be concluded that the independent variables in this mode, when considered together, have a significant effect on the employability skills of accounting students at President University.

### 3. Coefficient of Determination ( $R^2$ )

The coefficient of determination ( $R^2$ ) is used to understand the proportion of variance in the dependent variable that can be explained by the dependent variables. A

higher  $R^2$  value indicates that more of the variance is explained by the model, while a lower value suggests that much of the variation is due to factors outside of the model.

**Table 4. Coefficient of Determination ( $R^2$ )**

| Model Summary |                   |          |                   |                            |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model         | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1             | .713 <sup>a</sup> | .509     | .490              | 5.00608                    |

From the output, the **R square value is 0.509**, meaning that **50.9%** of the variance in employability skills is explained by these four independent variables. This shows that the model is moderately strong in predicting employability skills based on these factors.

The remaining **49.1%** of the variation in employability skills is influenced by other factors not included in this study. These could be external variables such as personal attributes, work experience, or other situational factors that were not captured by the model.

### C. Result of Differences in Employability Skills Based on Gender

#### 1. Normality Test

To determine whether the data on Employability Skills (ES) are normally distributed for both male and female groups, a Kolmogorov test was conducted. The results are as follows:

**Table 5. Test of Normality Employability Skills Based on Gender**

| Tests of Normality |        |                                 |    |       |
|--------------------|--------|---------------------------------|----|-------|
| ES                 | GEN    | Kolmogorov-Smirnov <sup>a</sup> |    |       |
|                    |        | Statistic                       | df | Sig.  |
|                    | Male   | .152                            | 30 | .073  |
|                    | Female | .074                            | 77 | .200* |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

For the Kolmogorov-Smirnov test, the significance values for both males (0.073) and females (0.200) are greater than 0.05. This indicates that the Employability Skills (ES) data for both gender groups are normally distributed.

#### 2. Homogeneity Test

The Levene's Test for Equality of Variances was used to assess the homogeneity of variances between male and female groups. The results are presented below:

**Table 6. Homogeneity Test Employability Skill Based on Gender**

| Levene's Test for Equality of Variances |                             |      |      |
|---|-----------------------------|------|------|
| ES                                      |                             | F    | Sig. |
|   | Equal variances assumed     | .117 | .733 |
|   | Equal variances not assumed |      |      |

The significance value for Levene's test is 0.733, which is greater than 0.05. This means that the assumption of equal variances holds true, and the data for male and female groups have homogeneous variances. Therefore, further analysis can proceed under the assumption of equal variances.

#### Hypothesis Test (t-Test for Equality of Means)

An Independent Sample t-Test was conducted to evaluate whether there is a significant difference in employability skills between male and female students. The summary of the results is as follows:

**Table 7. Group Statistic Employability Skill Based on Gender**  
**Group Statistics**

|    |        | GEN | N  | Mean    | Std. Deviation | Std. Error Mean |
|----|--------|-----|----|---------|----------------|-----------------|
| ES | Male   |     | 30 | 91.6000 | 7.02508        | 1.28260         |
|    | Female |     | 77 | 88.4545 | 6.84326        | .77986          |

**Table 8. Hypothesis Test Employability Skill Based on Gender**  
**Independent Samples Test**

|    |                             | t-test for Equality of Means |        |                 |                 |                       | 95% Confidence Interval of the Difference |         |
|----|-----------------------------|------------------------------|--------|-----------------|-----------------|-----------------------|---|---------|
|    |                             | t                            | df     | Sig. (2-tailed) | Mean Difference | Std. Error Difference | Lower                                     | Upper   |
| ES | Equal variances assumed     | 2.120                        | 105    | .036            | 3.14545         | 1.48373               | .20350                                    | 6.08741 |
|    | Equal variances not assumed | 2.095                        | 51.710 | .041            | 3.14545         | 1.50108               | .13291                                    | 6.15799 |

The t-test reveals a t-value of 2.120 and a significance value ( $p = 0.036$ ), which is less than 0.05. This indicates that there is a statistically significant difference in employability skills between male and female students. The mean score for male students is higher (91.6000) compared to female for the difference in means ranges from 0.20350 to 6.08741, which further supports the presence of a significant difference between the two gender groups.

## D. Result of Differences in Employability Skills Based on Academic Achievement

### 1. Normality Test

A Kolmogorov-Smirnov test was performed to evaluate whether the Employability Skills (ES) data were normally distributed based on two CGPA groups: students with GCPAs between 3.0+ to 3.5, and those with GCPAs between 3.5+ to 4.0. The results are summarized in the table below:



**Table 9. Test of Normality Employability Skills Based on Academic Achievement**

| Tests of Normality              |           |           |    |       |
|---------------------------------|-----------|-----------|----|-------|
| Kolmogorov-Smirnov <sup>a</sup> |           |           |    |       |
|                                 | CGPA      | Statistic | df | Sig.  |
| ES                              | 3+ to 3.5 | .102      | 30 | .200* |
|                                 | 3.5+ to 4 | .088      | 77 | .200* |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

For both groups (CGPA 3.0+ to 3.5 and 3.5+ to 4.0), the Kolmogorov-Smirnov test results in a significance value of 0.200, which is greater than 0.05. This indicates that the employability skills (ES) data for both CGPA groups are normally distributed.

## 2. Homogeneity Test

To test the homogeneity of variances between the academic achievement based on CGPA, Levene's Test for Equality of Variances was applied. The results are shown below:

**Table 10. Homogeneity Test Employability Skills Based on Academic Achievement**

|    |                             |  | Levene's Test for Equality of Variances |      |
|----|-----------------------------|--|---|------|
|    |                             |  | F                                       | Sig. |
| ES | Equal variances assumed     |  | .645                                    | .424 |
|    | Equal variances not assumed |  |   |      |

The significance value for Levene's test is 0.424, which is greater than 0.05. This suggests that the assumption of equal variance is valid. Therefore, it can be concluded that the variances between the CGPA groups are homogeneous.

## 3. Hypothesis Test (t-Test for Equality of Means)

An Independent Sample t-Test was conducted to determine whether there is a significant difference in employability skills between the two CGPA groups. The results of the t-test are as follows:

**Table 11. Group Statistic Employability Skills Based on Academic Achievement**

| Group Statistics |           |    |         |                |                 |
|------------------|-----------|----|---------|----------------|-----------------|
|                  | CGPA      | N  | Mean    | Std. Deviation | Std. Error Mean |
| ES               | 3+ to 3.5 | 30 | 85.9667 | 7.40216        | 1.35144         |
|                  | 3.5+ to 4 | 77 | 90.6494 | 6.42930        | .73269          |

**Table 12. Hypothesis Test Employability Skills Based on Academic Achievement Independent Samples Test**

|    |                             | t-test for Equality of Means |        |                 |                 |                       |   |          |
|----|-----------------------------|------------------------------|--------|-----------------|-----------------|-----------------------|---|----------|
|    |                             | t                            | df     | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference |          |
| ES | Equal variances assumed     | -3.242                       | 105    | .002            | -4.68268        | 1.44459               | -7.54704                                  | -1.81833 |
|    | Equal variances not assumed | -3.046                       | 47.004 | .004            | -4.68268        | 1.53728               | -7.77529                                  | -1.59008 |

The t-test results show a t-value of -3.242 with a significance value of  $p = 0.002$ , which is less than 0.005. This indicates that there is a statistically significant difference in employability skills between students with CGPAs of 3.0+ to 3.5 and those with CGPAs 3.5+ to 4.0. The mean score of employability skills for students with a CGPA of 3.5+ to 4.0 (90.6494) is significantly higher than those with a CGPA of 3.0 to 3.5 (85.9667), with a mean difference of -4.68268. The confidence interval for the difference in means ranges from -7.54704 to -1.81833, confirming the significant difference between the two groups.

## E. Result of Differences in Employability Skills Based on Area of Specialization

### 1. Normality Test

A Kolmogorov-Smirnov test was conducted to assess the normality of the Employability Skills (ES) data across students from four internship specializations: Accounting, Finance, Audit, and Tax. The results are summarized as follows:

**Table 13. Test of Normality Employability Skills Based on Area of Specialization Tests of Normality**

|    |                | Kolmogorov-Smirnov <sup>a</sup> |    |       |
|----|----------------|---------------------------------|----|-------|
|    |                | Statistic                       | df | Sig.  |
| ES | ASP Accounting | .081                            | 27 | .200* |
|    | Finance        | .120                            | 37 | .200* |
|    | Audit          | .103                            | 29 | .200* |
|    | Tax            | .159                            | 14 | .200* |

\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

All significance values for the Kolmogorov-Smirnov tests are greater than 0.05, indicating that the data for Accounting, Finance, Audit, and Tax groups are normally distributed.

## 2. Homogeneity Test

A Levene's test for Equality of Variances was conducted to examine whether the variances of Employability Skills (ES) across the four specialization groups were homogeneous. The results are as follows:

**Table 14. Homogeneity Test Employability Skills Based on Area of Specialization**  
**Tests of Homogeneity of Variances**

|    |                                      | Levene Statistic | df1 | df2    | Sig. |
|----|--------------------------------------|------------------|-----|--------|------|
| ES | Based on Mean                        | 1.731            | 3   | 103    | .165 |
|    | Based on Median                      | 1.732            | 3   | 103    | .165 |
|    | Based on Median and with adjusted df | 1.732            | 3   | 95.179 | .166 |
|    | Based on trimmed mean                | 1.733            | 3   | 103    | .165 |

The significance value for Levene's test is 0.165, which is greater than 0.05. This indicates that the variances of employability skills across the four specialization groups are homogeneous.

## 3. Hypothesis Test (ANOVA)

A one-way ANOVA was performed to determine if there were any statistically significant differences in employability skills between students from the different internship specialization. The results are summarized below:

**Table 15. Hypothesis Test (Anova) Employability Skills Based on Area of Specialization**  
**ANOVA**

| ES             |                |     |             |       |      |
|----------------|----------------|-----|-------------|-------|------|
|                | Sum of Squares | df  | Mean Square | F     | Sig. |
| Between Groups | 540.792        | 3   | 180.264     | 3.982 | .010 |
| Within Groups  | 4663.096       | 103 | 45.273      |       |      |
| Total          | 5203.888       | 106 |             |       |      |

The ANOVA test reveals a significance value of 0.010, which is less than 0.05. This indicates that there is a statistically significant difference in employability skills among students from different specializations.

## 4. Post-hoc Test (LSD)

To identify which specific specialization have significant differences in employability skills, a LSD post-hoc test was conducted. The results are shown in the table below:

**Table 16. Post-hoc Test Employability Skills Based on Area of Specialization  
Multiple Comparisons**

Dependent Variable: ES  
LSD

| (I) ASP    | (J) ASP    | Mean Difference (I-J) | Std. Error | Sig. | 95% Confidence Interval |             |
|------------|------------|-----------------------|------------|------|-------------------------|-------------|
|            |            |                       |            |      | Lower Bound             | Upper Bound |
| Accounting | Finance    | -.43744               | 1.70304    | .798 | -3.8150                 | 2.9401      |
|            | Audit      | -3.03576              | 1.79942    | .095 | -6.6045                 | .5330       |
|            | Tax        | -6.73280*             | 2.21597    | .003 | -11.1277                | -2.3379     |
| Finance    | Accounting | .43744                | 1.70304    | .798 | -2.9401                 | 3.8150      |
|            | Audit      | -2.59832              | 1.66875    | .123 | -5.9079                 | .7112       |
|            | Tax        | -6.29537*             | 2.11125    | .004 | -10.4825                | -2.1082     |
| Audit      | Accounting | 3.03576               | 1.79942    | .095 | -.5330                  | 6.6045      |
|            | Finance    | 2.59832               | 1.66875    | .123 | -.7112                  | 5.9079      |
|            | Tax        | -3.69704              | 2.18973    | .094 | -8.0398                 | .6458       |
| Tax        | Accounting | 6.73280*              | 2.21597    | .003 | 2.3379                  | 11.1277     |
|            | Finance    | 6.29537*              | 2.11125    | .004 | 2.1082                  | 10.4825     |
|            | Audit      | 3.69704               | 2.18973    | .094 | -.6458                  | 8.0398      |

\*. The mean difference is significant at the 0.05 level.

Significant differences in employability skills were observed between several pairs of specialization. Students specializing in Accounting and Tax show a significant difference with Tax students scoring lower than Accounting students ( $p = 0.03$ ). Finance students also differ significantly from Tax students, with Finance students scoring higher ( $p = 0.004$ ). Additionally, Finance students show a significant difference when compared to Audit students, with Finance students scoring higher ( $p = 0.123$ ).

## F. Result of Differences in Employability Skills Based on Perceived Value of Internship

### 1. Normality Test

To determine whether the data for both Perceived Value of Internship (PVI) and Employability Skills (ES) are normally distributed, a Kolmogorov-Smirnov test was conducted. The results are summarized as follows:

**Table 17. Test of Normality Employability Skills Based on Perceived Value of Internship**  
Tests of Normality

|     | Kolmogorov-Smirnov <sup>a</sup> |     |      |
|-----|---------------------------------|-----|------|
|     | Statistic                       | df  | Sig. |
| ES  | .084                            | 107 | .063 |
| PVI | .083                            | 107 | .064 |

a. Lilliefors Significance Correction

The Kolmogorov-Smirnov test results show significance values of 0.063 for employability skills and 0.064 for perceived value of internship, both of which greater than 0.05. This indicates that both variables are normally distributed.

## 2. Correlation Test

A Pearson correlation test was conducted to assess the relationship between Perceived Value of Internship (PVI) and Employability Skills (ES). The results of the correlation test are presented in the table below:

**Table 18. Correlation Test Employability Skills Based on Perceived Value of Internship Correlations**

|     |                     | PVI    | ES     |
|-----|---------------------|--------|--------|
| PVI | Pearson Correlation | 1      | .613** |
|     | Sig. (2-tailed)     |        | .000   |
|     | N                   | 107    | 107    |
| ES  | Pearson Correlation | .613** | 1      |
|     | Sig. (2-tailed)     | .000   |        |
|     | N                   | 107    | 107    |

\*\* . Correlation is significant at the 0.01 level (2-tailed).

The sig. value is 0.000 and the correlation coefficient is 0.613. Since the Sig. value is less than 0.05, it can be concluded that there is a significant relationship between PVI and ES. As for the correlation coefficient of 0.613, this indicates that the relationship between the two variables is considered strong and positive.

## Gender

The results of the multiple regression analysis and t-test indicate that **gender significantly influences the employability skills** of accounting students at President University. The t-test for gender shows a significance value of **0.017** (Sig. < 0.05), which confirms that there is a meaningful relationship between gender and employability skills. Additionally, the independent sample t-test comparing male and female students reveals a **statistically significant difference** in their employability skills, with male students scoring higher on average. The mean score for male students is **91.6000**, which is higher compared to female students, confirming that male students tend to exhibit higher employability skills. These findings align with existing literature that suggests gender can play a role in the perception and development of professional skills, although further research may be needed to explore underlying reasons for the observed differences.

## Academic Achievement

The analysis also shows that **academic achievement (CGPA) significantly influences employability skills**. The regression analysis reveals a significance value of **0.001** (Sig. < 0.05), supporting the hypothesis that students with higher academic performance tend to have better employability skills. The independent sample t-test comparing students with CGPAs between 3.0+ to 3.5 and those between 3.5+ to 4.0 indicates a statistically significant difference in employability skills, with a significance value of **0.002**. Students with higher CGPAs (3.5+ to 4.0) scored significantly higher in employability skills (**90.6494**) compared to those with lower CGPAs (3.0+ to 3.5). This suggests that academic achievement is not only an indicator of theoretical knowledge but also closely linked to practical skills and readiness for the workplace.

### Area of Specialization

The findings suggest that area of specialization also significantly affects employability skills. The regression analysis shows a significance value of **0.033** (Sig. < 0.05), confirming that the area in which students specialize during their studies influences their employability. The one-way ANOVA results further support this conclusion, revealing a significance value of **0.010**, indicating that there are statistically significant differences in employability skills among students from different specializations, such as Accounting, Finance, Audit, and Tax. According to the post-hoc test (LSD), significant differences were found that students in the **Tax specialization** tend to have significantly lower employability skills compared to students in **Accounting** and **Finance** specializations. Additionally, **Finance students** generally show higher employability skills compared to other specializations. These results highlight that different areas of specialization offer varying degrees of preparation and skill development for the workforce, with Finance students showing a greater advantage.

### Perceived Value of Internship

Lastly, the analysis reveals that **the perceived value of internship (PVI) significantly influences employability skills**. The regression analysis shows a highly significant value of **0.000** (Sig. < 0.05), indicating that students who perceive internships as valuable tend to have higher employability skills. This finding is further reinforced by the Pearson correlation test, which shows a **strong positive correlation** ( $r = 0.613$ ) between PVI and employability skills. The significance value of **0.000** suggests that students' internship experiences and how they value these experiences play a crucial role in shaping their practical skills and readiness for employment. Internships provide hands-on experience, professional networking opportunities, and a real-world context for applying academic knowledge, which likely contribute to enhanced employability skills.

## CONCLUSION

In this study, the relationship between various factors such as gender, academic achievement, area of specialization, and the perceived value of internships on employability skills was examined to better understand how these variables influence students' readiness for the workforce. The findings provide insights into how each variable impact employability skills, offering significant implications for both educators and employers. Firstly, it was found that gender plays a significant role in shaping students' employability skills. The results indicated that male students tend to have higher employability skills compared to female students. This suggests that there may be inherent differences in how male and female students approach skill development, possibly influenced by societal norms or educational experiences. It highlights the need for targeted interventions to ensure that female students have equal opportunities and

support in building employability skills that are crucial for their professional growth.

Secondly, the study revealed that academic achievement, as measured by CGPA, is positively correlated with employability skills. Students with higher CGPAs (3.5+ to 4.0) demonstrated significantly stronger employability skills than those with lower CGPAs (3.0+ to 3.5). This suggests that students who excel academically are more likely to develop the critical thinking, problem-solving, and practical skills that employers seek. The results underline the importance of academic performance as an indicator of a student's capability to succeed in the job market, thereby encouraging institutions to maintain rigorous academic standards that promote skill development.

## REFERENCES

- Abdelrahman, R. M. (2020). Metacognitive awareness and academic motivation and their impact on academic achievement of Ajman University students. *Heliyon*, 6(9). <https://doi.org/10.1016/j.heliyon.2020.e04192>
- Barbosa, A., Whiting, S., Simmonds, P., Moreno, R. S., Mendes, R., & Breda, J. (2020). Physical activity and academic achievement: An umbrella review. In *International Journal of Environmental Research and Public Health* (Vol. 17, Issue 16). <https://doi.org/10.3390/ijerph17165972>
- Basith, A., Syahputra, A., Fitriyadi, S., Rosmayadi, Fitri, & Triani, S. N. (2021). Academic stress and coping strategy in relation to academic achievement. *Cakrawala Pendidikan*, 40(2). <https://doi.org/10.21831/cp.v40i2.37155>
- Endleman, S., Brittain, H., & Vaillancourt, T. (2022). The longitudinal associations between perfectionism and academic achievement across adolescence. *International Journal of Behavioral Development*, 46(2). <https://doi.org/10.1177/01650254211037400>
- Gatzka, T. (2021). Aspects of openness as predictors of academic achievement. *Personality and Individual Differences*, 170. <https://doi.org/10.1016/j.paid.2020.110422>
- Gonczi, A. (2020). The new professional and vocational education. In *Dimensions of Adult Learning: Adult education and training in a global era*. <https://doi.org/10.4324/9781003115366-3>
- Hartman, R. L., & Barber, E. G. (2020). Women in the workforce: The effect of gender on occupational self-efficacy, work engagement and career aspirations. *Gender in Management*. <https://doi.org/10.1108/GM-04-2019-0062>
- Patel, N. H. (2015). *Undergraduate internship program structures for effective postgraduation employability: A case study of a mass media arts internship program*.
- Ramalheira, D. C. (2015). *The effect of the grade point average and of extracurricular activities on the perceived employability of business job applicants*.
- Seidel, A. M. (2019). *Accounting Graduates' Perceptions of the Internship's Role in Workplace Transition and Employability Development: A Qualitative Case Study*.
- Simões, S., Oliveira, T., & Nunes, C. (2022). Influence of computers in students' academic achievement. *Heliyon*, 8(3). <https://doi.org/10.1016/j.heliyon.2022.e09004>

- Tabassum, N., & Nayak, B. S. (2021). Gender Stereotypes and Their Impact on Women's Career Progressions from a Managerial Perspective. *IIM Kozhikode Society and Management Review*. <https://doi.org/10.1177/2277975220975513>
- Türel, Y. K., & Dokumaci, Ö. (2022). Use of media and technology, academic procrastination, and academic achievement in adolescence. *Participatory Educational Research*, 9(2). <https://doi.org/10.17275/per.22.50.9.2>
- Unicef. (2020). *Towards an equal future: Reimagining girls' education through STEM*.
- Yang, S., & Wang, W. (2022). The Role of Academic Resilience, Motivational Intensity and Their Relationship in EFL Learners' Academic Achievement. *Frontiers in Psychology*, 12. <https://doi.org/10.3389/fpsyg.2021.823537>



© 2024 by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (<https://creativecommons.org/licenses/by-sa/4.0/>)