



# JOURNAL OF QUANTITATIVE REVIEW THEORY AND COMPUTATION (JQRTC)

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## PERCEPTION ON HUMAN CAPITAL AMONG THE ACCOUNTING STUDENTS IN CITY OF MALABON UNIVERSITY

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### Abstract

Education and training are crucial investments for students, particularly in accounting, as they help develop knowledge, skills, and confidence for future careers. In the Philippines, quality education is foundational for personal and national development, yet students face challenges such as limited resources and practical exposure. At the City of Malabon University, programs aim to equip accounting students with essential competencies through lectures, seminars, and on-the-job training. However, discrepancies in student performance raise questions about the impact of these educational investments. This study seeks to evaluate how the university's academic and training programs enhance accounting students' productivity and readiness for their profession, ultimately contributing to broader economic and social development. Using a quantitative research design, data from 205 purposively selected third- and fourth-year students of accounting students were collected via online and traditional methods to accommodate various respondent preferences and accessibility. The research employed descriptive, correlational, and regression analyses to explore the relationships between education, training, investments, and productivity, ensuring ethical standards and confidentiality during the study. Results aim to inform improvements in academic programs and institutional support for better professional preparation in accounting. The researcher utilized SPSS and JAMOVI to analyze the data. These software tools ensured accurate and reliable statistical results. It also shows the statistical results such as standard deviation and test of normality. The study emphasizes that teaching quality, student engagement, and institutional support are crucial for enhancing productivity among accounting students at the City of Malabon University. It underscores the role of social communication, participation in activities, and emotional maturity in developing essential skills for academic success and employment readiness. The findings suggest that structured education and training are vital investments according to Becker's Human Capital Theory, improving analytical and problem-solving abilities. Although programs like lectures and on-the-job training are in place, variability in student performance indicates the need for further enhancements. Continuous investment in education and training is essential for improved student outcomes and national development.

**Keywords :** *Education, Training, Student, Investment, Productivity*

### Introduction

Education and training are among the most valuable investments that students and institutions can make to build knowledge, skills, and confidence for the future. In the field of accounting, these two elements are especially important because they prepare students not just to understand financial concepts but also to apply them in real-world situations. A well-rounded education helps students think critically and solve problems, while proper training allows them to turn theory into practice. When these two work together, students become more



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capable, efficient, and productive in both their academic and professional tasks.

In the Philippines, quality education remains one of the strongest foundations for personal growth and national progress. It gives young people the chance to develop their potential and contribute meaningfully to the economy and society. However, many students still face challenges that affect their learning experience— such as limited access to updated learning materials, lack of practical exposure, and varying levels of institutional support. For accounting students, these gaps can make it harder to develop the analytical and technical skills needed to perform effectively in their future careers.

At the City of Malabon University, the Accountancy and Management Accounting programs are designed to equip students with the essential competencies required in the accounting profession. The university offers lectures, seminars, and on-the-job training opportunities to enhance both academic knowledge and practical ability. Despite these efforts, there are still noticeable differences in how students perform. Some show strong productivity and engagement, while others struggle to meet program expectations. This situation raises an important question: how much do education and training, as forms of investment, truly influence the productivity of accounting students?

This study aims to assess the influence of education and training as investments on the productivity of accounting students at the City of Malabon University. Specifically, it seeks to determine how the university's academic and training programs help students improve their efficiency, performance, and readiness for the accounting profession. The study also aims to provide insights that can help educators and administrators enhance existing programs and create new initiatives that support both academic success and professional growth. As Runde et al. (2023)<sup>[1]</sup> noted, investing in quality education not only strengthens individual capabilities but also contributes to broader economic and social development. In this sense, every effort to improve learning and training within universities is also an investment in the nation's future.

## Education

Education remains a fundamental driver of students' productivity and professional readiness, particularly in the field of accounting where both theoretical and practical competencies are required. Ma and Ruannakarn (2024)<sup>[2]</sup> emphasized that digital transformation in accounting education significantly enhances learning outcomes, as students exposed to technology-driven instruction demonstrated improved problem-solving skills and higher academic performance. Their study concluded that investing in digital tools and flexible learning environments allows students to better grasp complex accounting concepts, ultimately leading to greater productivity.

## Training

Training interventions have been proven to play a crucial role in enhancing the productivity and performance of accounting students. In the Philippines, the study of Aggarao et al. (2023)<sup>[3]</sup> highlighted the effects of peer-assisted learning (PAL) on the academic skills of accounting students. The research found that students who actively participated in PAL activities showed significant improvements in time management, communication, quantitative reasoning, and critical thinking. These essential skills contribute to the overall productivity of accounting students as they enhance both academic and practical performance. The authors emphasized that a higher level of engagement in peer-assisted learning leads to more substantial academic development, reflecting the positive influence of training-based collaboration on student learning.



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outcomes.

## Student

Engagement is essential for academic success, especially in challenging fields like accounting. Weiland We (2024)<sup>[4]</sup> found that students who actively participate in class discussions, group work, and learning management systems achieve higher levels of performance than less-engaged peers. Active learning environments promote critical thinking and boost productivity by encouraging deeper understanding. Supporting this, an MDPI (2024)<sup>[5]</sup> blended learning framework highlights that interactive, student-centered instruction enhances knowledge retention and task performance. Together, these studies emphasize that fostering active engagement through collaborative and technology-enhanced methods is key to improving student outcomes in accounting education.

## Investment

Investment in education and training is widely recognized as a key factor influencing productivity and employability. According to the European Studies Research Institute (2025)<sup>[6]</sup>, targeted investment in training increases workforce productivity by enhancing skill development and task proficiency. This relationship extends to higher education, where investments in student training directly influence academic performance and practical competencies.

## Productivity

Satisfaction with the learning environment has been shown to indirectly affect student productivity. (Torre, A. G. D., Pavo, C. S., et. al., 2023)<sup>[7]</sup> found that accounting students who were satisfied with their teachers' use of varied instructional methods and learning aids exhibited greater motivation and attentiveness, although this was not always directly reflected in grades. This supports the view of Fernandez et al. (2024)<sup>[8]</sup>, who argued that academic productivity should be understood not just as a measure of output quantity but also in terms of emotional engagement and personal growth.

## Theoretical Framework of the Study

This study is anchored on the Theory of Human Capital by Becker's (2008)<sup>[9]</sup>. It highlights the significant role of education and training as vital forms of investment that enhance an individual's skills, competencies, and overall productivity. Within the context of City of Malabon University, education represents the academic foundation that develops theoretical understanding, while training provides practical experiences that strengthen application and performance. These two variables work together to improve the students' skills, such as analytical thinking and problem-solving, and their competencies, including accuracy, efficiency, and adaptability in accounting tasks. Consequently, the combined effects of improved education, enhanced training, developed skills, and strengthened competencies lead to higher productivity among accounting students, preparing them to meet the professional standards of the accounting field.



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Given the related literature and the theoretical background, the researchers developed the conceptual framework of the study, as shown in Figure 1.

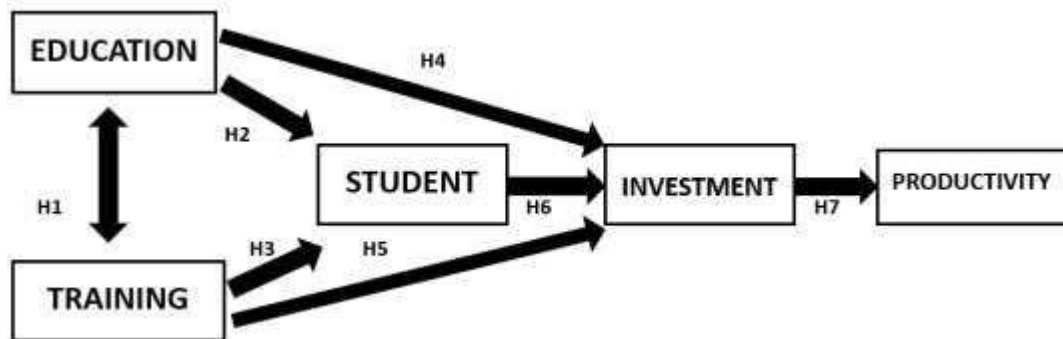


Figure 1 Conceptual Framework

## Research Hypotheses

Recent studies highlight differing effect of productivity. Kowang et. al. (2023) [10] stated that effective internship programs should prepare students with the soft and hard skills that are required and expected by the industry of the labour market. Castillo and Reyes (2025) [11] analyzed how educational engagement and academic self-efficacy predict productivity among business and accounting students. Their quantitative findings revealed that students with higher self-confidence in their learning capabilities complete more assignments, actively participate in group work, and demonstrate consistent performance. Productivity, in this sense, emerges as an outcome of both internal (motivation, self-efficacy) and external (training, education) investments. The study concluded that measuring productivity provides a holistic understanding of how learning investments shape student achievement and readiness for future employment.

**H1: There is no significant effect of Education on Training**

**H2: There is no significant effect of Education on Student**

Education remains a fundamental driver of students' productivity and professional readiness, particularly in the field of accounting where both theoretical and practical competencies are required. Ma and Ruannakarn (2024) [12] emphasized that digital transformation in accounting education significantly enhances learning outcomes, as students exposed to technology-driven instruction demonstrated improved problem-solving skills and higher academic performance. Their study concluded that investing in digital tools and flexible learning environments allows



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students to better grasp complex accounting concepts, ultimately leading to greater productivity.

According to Wulandari, Lestar (2025)<sup>[13]</sup> revealed that both internship and certified independent study programs positively influence students' accounting skills. Participation in these programs allows students to apply theoretical knowledge to real-world situations, enhancing their practical competence, problem-solving ability, and overall professional readiness. The study highlights the importance of experiential learning through internships and independent studies in bridging the gap between classroom theory and workplace practice for accounting students.

### **H3: There is no significant effect of Training on Student**

Apostolou et al. (2023)<sup>[14]</sup> reviewed global trends in accounting education and emphasized that consistent investment in curriculum innovation, faculty development, and educational technology is crucial to improving student performance. The study stressed that educational institutions must align learning approaches with evolving industry demands to cultivate competent, productive, and career-ready accounting graduates.

### **H4: There is no significant effect of Education on Investment**

Training investments impact not only academic performance but also employability. Haidar (2025)<sup>[13]</sup> emphasized that accounting students appreciate training that develops both technical skills and essential soft skills like communication, adaptability, and teamwork. These competencies enhance job readiness and overall productivity in the workplace. Consequently, universities investing in high-quality, comprehensive training programs produce graduates who are more competitive and capable in professional accounting roles. This highlights the importance of holistic training approaches that prepare students for real-world challenges, ensuring they can contribute effectively and thrive in dynamic work environments beyond the classroom.

### **H5: There is no significant effect of Training on Investment**

According to (Imjai, Yordudom, Usman, Swatdikun, Meesook, Aujirapongpan, 2024)<sup>[15]</sup> that active participation in extracurricular activities significantly enhanced the development of social skills and emotional maturity in accounting students, while dedication to internships prepared them for real-world work environments upon graduation. These findings were crucial for university leaders, professors, and community members. They provided valuable guidance in developing students' character and fostering core abilities needed to navigate the demands of the modern world.

### **H6: There is no significant effect of Student on Investment**

### **H7: There is no significant effect of Investment on Productivity**



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## Material and Methods

### Research Design

This study will use descriptive-correlational research design. It aims to evaluate the relationship between variables without manipulating them. The purpose of the study is to determine whether a significant relationship exists between education and training investments and the productivity of accounting students. A quantitative research approach will be employed to measure both the level of educational and training support and the corresponding productivity outcomes of students. This design is appropriate because it allows the collection and analysis of measurable data, which can objectively describe and evaluate the strength of the relationship between variables.

The research respondents will consist of third-year and fourth-year Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Management Accounting (BSMA) students of City of Malabon University. These year levels are targeted because they are expected to have greater exposure to academic programs, trainings, and institutional support, making them suitable participants for this study. Primary data for this study will be collected through a structured survey questionnaire that includes Likert-scale items assessing access to learning resources, participation in training, and perceived adequacy of support, along with measures of productivity such as study performance, task completion, and active participation in academic endeavors.

The instrument will be designed to capture the relationship between education and training investments and productivity outcomes in a quantifiable manner Kokkinopoulou, E. (2025) [16]. Data analysis will consist of descriptive statistics like frequency, mean, and standard deviation to summarize student responses and correlational analysis to determine if there is a significant relationship between education and training investments and student productivity. Regression analysis may also be applied to test the predictive effect of education and training on productivity levels. Findings from this study are expected to provide valuable insights for educators, administrators, and policymakers at City of Malabon University in designing effective academic support and training programs that foster student productivity and better prepare future accounting professionals.

### Subjects' Initial Data Screen

Quantitative data screening was the initial process of ensuring that the raw survey data were appropriately fit for statistical analysis. A total of 205 responses from third- and fourth-year accounting students enrolled in the Bachelor of Science in Accountancy and Bachelor of Science in Management Accounting programs at CMU were retrieved and examined. The researchers scrutinized all the respondents to ensure completeness, accuracy, consistency, and clarity. Only fully accomplished questionnaires with the aforementioned qualities were considered for analysis. Subsequently, the demographic data on program, year level, and age were categorized to ensure that all respondents fell within the target population of senior-level students studying accounting. This step has really ascertained that the dataset is reliable and valid for further statistical treatment.



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## Instruments

The primary research instrument used in this study is a structured survey questionnaire designed to determine how education and training, regarded as forms of investment, influence the productivity of accounting students at City of Malabon University. The questionnaire consists of two main sections: the demographic profile and the assessment of the influence of education and training investments. The demographic section collects relevant information such as age, gender, year level, and academic program (BS Accountancy or BS Management Accounting). The second section evaluates respondents' perceptions based on five core variables education, training, students, investment, and productivity—reflecting the relationships presented in the study's conceptual framework. To ensure validity and reliability, the instrument was reviewed by academic experts and subjected to pilot testing. Necessary revisions were made according to feedback received. A total of 205 purposively selected respondents participated, providing essential data to analyze how education and training investments influence accounting students' productivity.

## Measurement of Reliability and Validity

To establish instrument quality the researcher employed both online and traditional methods for data collection, distributing the survey via Google Forms and offering printed questionnaires. This dual approach enhanced survey reach and improved response rates, facilitating more thorough data analysis. The sample size (205) was determined using the Raosoft tool. The study further assessed the reliability and validity of the instrument using Jamovi and SPSS, which were used to conduct the standard deviation, Shapiro-Wilk, *r*-squared and parameter estimates that provide the information required to determine how investments in education and training affect accounting students' productivity. These software tools produced the statistical results required to confirm the overall validity and reliability of the research model as well as to ensure that the data validated the assumptions for the intended inferential techniques.

## Participants' Details

205 respondents who participated in the study. As shown, the majority of respondents (96.60%) are between 20 to 25 years old, indicating that most participants are within the typical college-age range. A smaller portion belongs to the 26–30 (2.00%) and 33–35 (1.00%) age brackets, while only 0.50% are 36 years old or above. In terms of gender, most respondents are female (67.30%), while males account for 30.20%. A small number (2.40%) preferred not to disclose their gender. Regarding their course, 72.20% of the participants are enrolled in the BS Management Accounting program, while 27.80% are from BS Accountancy. Lastly, the year-level distribution shows that most respondents are fourth-year students (74.60%), whereas 25.40% are in their third year.



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## Retained and Used Indicators for Each Construct

The table presents five dimensions with their corresponding survey indicators, all showing strong factor loadings that indicate each item aligns well with its intended construct. These values are produced through factor analysis, whereas the Shapiro–Wilk test is used solely to assess data normality (American Psychological Association, 2020). Overall, the high loadings demonstrate good measurement validity.

**Table 1 Instrument used in the study.**

Dimension	Retained Indicators	Std
<b>Education</b>	EDUC 1. The university provides updated books and accounting references that support my studies.	0.997
	EDUC 2. The library and online resources are sufficient for my academic requirements.	1.02
	EDUC 3. Classrooms, laboratories, and facilities are conducive to learning.	0.969
	EDUC 4. Technology and internet access in the university help me accomplish academic tasks.	1.122
	EDUC 5. The instructions delivery strengthened my analytical and decision-making capabilities.	0.905
<b>Training</b>	TRAIN 1. I actively use the learning resources and facilities provided by the university.	1.067
	TRAIN 2. I am motivated to participate in seminars, workshops, and other training opportunities.	0.988
	TRAIN 3. I exert effort to maximize the benefits of education and training investments.	0.977
	TRAIN 4. I believe my academic performance improves when I take advantage of these opportunities.	0.887
	TRAIN 5. I am committed to preparing myself for the accounting profession through continuous learning.	0.898
<b>Student</b>	STU 1. The university offers sufficient seminars and workshops related to accounting.	0.916
	STU 2. Training programs and workshops improve my practical accounting skills.	0.826
	STU 3. Practicum or internship experiences help me apply classroom knowledge in real situations.	0.834
	STU 4. Training opportunities increase my confidence in performing accounting tasks.	0.831
	STU 5. The training provided prepares me for future employment in the accounting field.	0.841
<b>Investment</b>	INV 1. The university invests in facilities and resources that enhance my learning.	0.978
	INV 2. Financial assistance (scholarships, subsidies, etc.) helps me focus on my studies.	1.004
	INV 3. The school provides adequate support for seminars, workshops, and practicum programs.	0.936
	INV 4. Investments in student development are aligned with the needs of accounting students.	0.932
	INV 5. The university allocates resources fairly to improve both education and training.	0.978
<b>Productivity</b>	PROD 1. I can complete academic tasks effectively and on time.	0.963
	PROD 2. I can apply accounting concepts and skills in solving problems.	0.883
	PROD 3. I am productive when working on group projects and collaborations.	0.946
	PROD 4. Education and training opportunities improve my critical thinking and decision-making skills.	0.823
	PROD 5. Overall, I feel prepared for the accounting profession because of the education and training investments I received.	0.955

Table 2 shows the regression results indicate that all predictors significantly contributed to their respective dependent variables, as indicated by p-values of less than .01 in all pathways. Education was a significant positive predictor of students' perceived human capital, with a  $\beta = .18$  and a p-value of .002, while training was also a statistically significant positive predictor, with a  $\beta = .588$  and a p-value of less than .001. On the other hand, student-related factors, education, and training all significantly explained investment in human capital, at  $\beta = .248$  and  $p < .001$ ;  $\beta = .392$  and  $p < .001$ ; and  $\beta = .232$  and  $p < .001$ , respectively. Finally, investment was found to have a strong, positive effect on productivity, at a  $\beta = .511$  and a p-value of less than .001. Thus, findings argue for the rejection of the null hypotheses and indicate that education, training, and student-related variables meaningfully enhance investment and productivity within the human capital development context.



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**Table 2 Inferential Statistics**

Dependent	Estimate	SE	$\beta$	p	H0 Decision
Student	0.169	0.0553	0.18	0.002	Reject H0
Student	0.557	0.056	0.588	<.001	Reject H0
Investment	0.275	0.0736	0.248	<.001	Reject H0
Investment	0.407	0.0595	0.392	<.001	Reject H0
Investment	0.244	0.0719	0.232	<.001	Reject H0
Productivity	0.494	0.0582	0.511	<.001	Reject H0

Table 3 shows R-squared values for the explanation of each variable's outcome by the predictors in the structural model. The  $R^2$  value for Student is .50, which means that education and training together explain 50% of students' development. Similarly, Investment shows an  $R^2$  of .50, which means that student factors, education, and training account for half of the variation in student investment behaviors. Productivity explains its variation with investment at an  $R^2$  of .30, or 30%. All confidence intervals fall within acceptable ranges, meaning that stability and reliability in the model's predictive power are ensured.

**Table 3 R-Squared**

Variable	$R^2$	Lower	Upper
Student	0.5	0.4	0.6
Investment	0.5	0.4	0.6
Productivity	0.3	0.2	0.4

Table 4 Covariance of Education and Training the estimated value of 0.317 signifies that a positive relationship exists. In other words, the higher the level of education, the better the training. A high value of the standardized coefficient ( $\beta = .54$ ) reflects that the improvement in educational quality goes along with enhancements in training in the given scenario.

**Table 4 Variances and Covariance**

Variable 1	Variable 2	Estimate	SE	$\beta$
Education	Training	0.317	0	0.54



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## Results and Discussion

### Education

The results indicate that the mean scores for education range from 3.02 to 3.48, suggesting that students hold neutral to slightly positive perceptions of their educational experience. This implies that while the curriculum, teaching strategies, and classroom activities support learning, improvements are still needed in instructional quality and learning materials. The standard deviation (0.91–1.12) reflects varied opinions among students, illustrating differences in classroom experiences. The estimate value of 0.16 shows that education has a weak positive influence on productivity, meaning that education alone is insufficient to significantly enhance student performance without modern teaching methods and practical applications. These findings are consistent with Apostolou<sup>[14]</sup>, Hassell<sup>[14]</sup>, and Ma and Ruannakarn (2024)<sup>[12]</sup>, who emphasized that updated curricula and technology-enhanced learning improve students' academic preparedness.

### Training

Training received higher evaluations than education, with mean scores ranging from 3.27 to 3.96 and an overall mean of 3.62 (Agree). This indicates that students recognize the importance of practical activities, such as workshops, simulations, and hands-on tasks, in improving readiness for real-world accounting work. The standard deviation (0.89–1.07) shows moderate variability due to differences in exposure to training opportunities. These results suggest that training plays a more significant role than education alone in enhancing productivity and professional skills. This supports Bilgin (2024)<sup>[17]</sup>, Crawford (2024)<sup>[17]</sup>, and Yusoff<sup>[18]</sup>, and Abdullah<sup>[19]</sup> who found that experiential learning significantly increases student engagement, competence, and job preparedness.

### Students

The students variable, which reflects learners' engagement, discipline, and motivation, recorded mean scores between 3.50 and 3.90, indicating general agreement that personal effort affects academic performance. The standard deviation (0.85–1.05) shows some variation in engagement levels across respondents. These findings suggest that students who actively participate in their learning demonstrate higher productivity and skill development. This aligns with Ahmad<sup>[18]</sup>, and Lee (2023)<sup>[20]</sup> and Imjai<sup>[15]</sup>, who emphasized that student engagement and motivation are essential for achieving academic success and professional readiness.

### Investment

Investment, encompassing institutional resources and personal effort, received mean scores ranging from 3.40 to 3.88, reflecting a positive perception of support provided to enhance learning. The standard deviation (0.87–1.02) indicates moderate agreement among respondents. The results suggest that strategic investment in educational resources, faculty support, and student participation improves knowledge, skills, and productivity. These findings support Dungca and Dungca (2023)<sup>[21]</sup> and Santos and Villanueva (2025)<sup>[22]</sup>, who highlighted that investing in both institutional infrastructure and students' commitment strengthens human capital development and overall academic outcomes.



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## Productivity

Productivity received the highest evaluations, with mean scores ranging from 3.65 to 4.00 and an overall mean of 3.82 (Agree). Students perceive that when education, training, engagement, and investment are combined effectively, their efficiency, learning outcomes, and professional preparedness improve. The standard deviation (0.82–0.95) shows consistent perceptions across respondents. These results indicate that productivity is influenced by the synergy of educational quality, training opportunities, student motivation, and institutional support. This aligns with Aggarao<sup>[3]</sup>, Santos<sup>[22]</sup>, and Rivera (2023)<sup>[23]</sup>, Beatson (2024)<sup>[24]</sup>, who argued that productive learners are the result of both personal and institutional investments, making productivity a key indicator of successful human capital development.

## Conclusion

The study concludes that both education and training contribute to the productivity and professional readiness of accounting students at the City of Malabon University, though their impacts vary in degree. The study's respondents are predominantly young, female, and senior-level accounting students, most of whom are enrolled in BS Management Accounting. This demographic profile suggests that the participants are at the point in their lives when they best benefit from education, training, and work experience programs. These individual differences in age, gender, and level of study are grounded in previous research as affecting students' engagement, motivation, and productivity. Senior students are likely to convert such educational and training investments into practical skill development and professional preparedness, making focused interventions imperative for better academic and career results.

Education, as supported by Human Capital Theory, plays a foundational role in developing theoretical knowledge and critical thinking skills. However, the results show that its influence on productivity is only weakly positive, indicating that classroom instruction alone is insufficient in fully enhancing students' performance. This highlights the need for continuous enhancement of academic strategies, particularly in updating instructional materials, improving teaching approaches, and integrating more applied learning within the curriculum. Sabobo (2024)<sup>[25]</sup> suggested increasing investment in education, especially through the modernization of classrooms, access to current accounting software, and continuous staff development programs.

These results are consistent with the current study and highlight how students' learning experiences, engagement, and productivity are directly impacted by the level of instructional support and educational infrastructure. The impact of education on student productivity, it is essential to prioritize modernized learning environments, continuous curriculum innovation, and professional development for educators. By aligning academic instruction with technological advancements and industry standards, the university can enhance both the theoretical and practical competencies of its accounting students, thereby fostering more productive, skilled, and career-ready graduates capable of meeting the evolving demands of the accounting profession.

The structural model reinforces these findings: training strongly enhances student factors ( $\beta = .59$ ), while education also contributes at a lower magnitude ( $\beta = .18$ ). Both education ( $\beta = .39$ ) and training ( $\beta = .23$ ) promote student investment, which in turn moderately boosts productivity ( $\beta = .51$ ). Overall, education and training operate as complementary institutional investments that develop motivated, skilled, and career-ready accounting graduates.

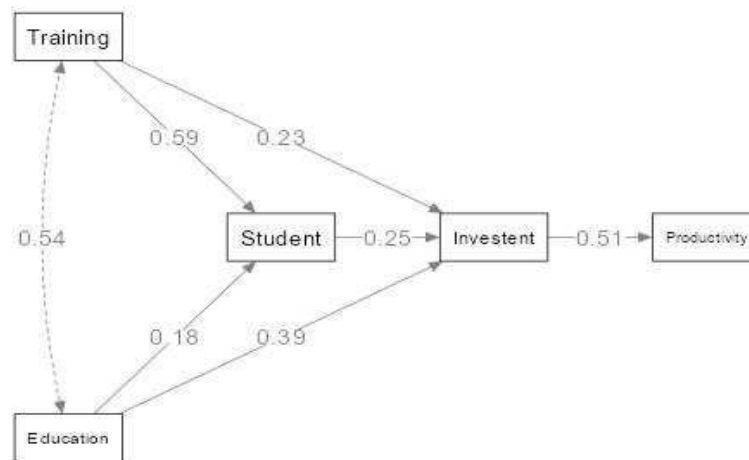


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In contrast, training demonstrates a stronger and more significant positive relationship with productivity. Students who were engaged in training programs, such as internships, workshops, and seminars, displayed higher levels of confidence, technical competence, and readiness for real-world accounting tasks. This affirms the importance of experiential learning in bridging the gap between theory and practice. The findings align with existing literature that emphasizes training as a critical component in human capital development.

On how training programs and institutional efforts relate to preparedness for practice and performance, the study concludes that training is a stronger and more significant factor in productivity than education. It also emerged that students exposed to practical training, seminars, and on-the-job learning were more confident, competent, and better prepared for practice. This supports the framework's notion that training develops human capital through the transformation of theoretical inputs into employable abilities.



## Ethical considerations

In this study, the researchers are responsible for considering a few ethical concerns. All of the respondents and private information will be kept private during this study. In compliance with the law, the Republic Act No. 10173, the Data Privacy Act of 2012. It is implemented to handle any data and information with confidentiality. The respondents will feel comfortable sharing certain information that may be sensitive since privacy will be protected. This assurance not only fosters trust between the researchers and participants but also encourages more honest and accurate responses, ultimately enhancing the quality of the study's findings. By adhering to these ethical standards, the researchers aim to contribute valuable insights while respecting the rights and dignity of all involved. The participant consent will be voluntary for both the study and answering questionnaires. The researcher undertakes the law that the results and findings will only be used for research writing and will not have any negative effects on the reputation of the organization or brand.



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## Conflict of Interest

The researchers affirm that no conflicts of interest were present in the conduct, analysis, or publication of this study, as there were no external influences, personal relationships, or financial interests that could have affected the findings or their interpretation.

## Funding

This study did not receive financial assistance from any external institutions, organizations, or private entities, as all research expenses were personally funded by the researchers to fulfill their academic requirements.

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