

Research on the Improvement of Employability of Accounting College Students Based on Questionnaire Survey and Factor Analysis

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Abstract: In 2022, the number of college graduates in China exceeded 10 million for the first time, facing greater employment pressure. Multiple unexpected factors bring difficulties to the employment of college graduates. In the face of severe employment situation, how to improve the employability of college graduates in 2022 is particularly important. The 2023 edition of the Employment Blue Book “2023 China Undergraduate Employment Report” makes an in-depth analysis of undergraduate students’ graduation direction, employment structure, employment quality, career development, further studies, flexible employment, ability to achieve, and satisfaction with the university. It can be seen from the report that undergraduate employability includes not only professional knowledge and skills, but also many qualities such as innovation, communication and teamwork. Taking the accounting graduates of Guangzhou Huali University in 2023 as the research object, this paper uses questionnaire survey and factor analysis to comprehensively evaluate the employability of undergraduate graduates, so as to find out the path to improve the employability of undergraduate students and lay a solid foundation for their career.

Keywords: Employability; Questionnaire; Factor analysis

1. Introduction

Employment is the foundation of people’s livelihood, one is connected to the lights of thousands of households, one is tied to the overall economic situation. The employment of college graduates and other young people is related to people’s well-being, economic development and the future of the country. This year, the number of college graduates in China will reach a record high of 11.58 million. At the Central Economic Work Conference in 2022, it was proposed to implement the policy of giving priority to employment, and give more prominence to promoting the employment of young people, especially college graduates. Based on the sample of 2023 accounting graduates from Guangzhou Huali University, this paper comprehensively evaluates the employability of undergraduate graduates through questionnaire survey and factor analysis, so as to propose corresponding measures to improve the employability of undergraduate students.

2. Questionnaire design

In this paper, the questionnaire is designed from the aspects of work experience, analysis and judgment ability, professional knowledge, job hunting and application ability, exploration spirit, initiative, sense of accomplishment, interpersonal communication, teamwork, communication and expression, employment enthusiasm and self-confidence, and the accounting graduates of 2023 are taken as the research object. In this paper, the distribution and recovery of questionnaires are strictly controlled, and the distribution and recovery of questionnaires can only be started after obtaining the consent of the respondents. A total of 482 questionnaires were sent out and 482 were collected, with a recovery rate of 100%. In this paper, SPSS is used for factor analysis, reliability and validity analysis of sample data.

3. Analysis of employability of 2023 accounting graduates

3.1 Factor analysis

The correlation coefficient matrix, KMO test and Bartlett sphericity test are required to determine whether the original variable

has a certain linear relationship and whether it is suitable for factor analysis. SPSS software was used to analyze the scale. According to the correlation coefficient matrix, it can be seen that most of the correlation coefficients are high, and each variable has a strong linear relationship, and common factors can be extracted from it, which is suitable for factor analysis.

As can be seen from Table 1, the observed value of Bartlett's sphericity test statistic is 4029.729, and the probability p value is close to 0. If the significance level α is 0.05, the probability p value is less than the significance level. We should reject the null hypothesis and consider that the correlation coefficient matrix is significantly different from the identity matrix. At the same time, the KMO value is 0.926. According to the KMO metric given by Kaiser, the original variable is suitable for factor analysis.

Table1 KMO and Bartlett spherical test		
KMO and Bartlett spherical test		
	KMO	0.926
	Approximate chisquare	4029.729
Bartlett spherical test	Variance	66
	significance	.000

The factor load coefficient of the employability scale items was analyzed through principal component analysis and variance orthogonal maximum rotation method. It can be seen from Table 2 that four factors were extracted from the scale, and the cumulative contribution rate was 79.619%. Orthogonal rotation of factor load matrix is carried out by variance maximum method to make factors have naming interpretation.

Orthogonal rotation of factor load matrix is carried out by variance maximum method to make factors have naming interpretation. It can be seen from Table 2 that the factors are named as follows:

The first common factor F1 is closely related to work experience, analysis and judgment ability, professional knowledge and job hunting ability, which reflects the student's work practice ability, so it can be named "work practice ability".

The second common factor F2 is closely related to the spirit of exploration, initiative, and sense of achievement, reflecting the ability to innovate, and can be named "innovation ability".

The third common factor F3 is closely related to interpersonal communication, teamwork, communication and expression, reflecting the team ability, which can be named "team ability".

The fourth public factor F4 is closely related to employment enthusiasm and self-confidence, reflecting the internal quality, which can be named "internal quality".

Table2 Factor analysis				
Item	Factor one	Factor two	Factor three	Factor four
Work experience	0.825			
Ability of analysis and judgment	0.745			
Professional knowledge	0.670			
Ability to apply for jobs	0.639			
Spirit of exploration		0.797		
Initiative		0.975		
Sense of achievement		0.647		
Interpersonal communication			0.786	
Teamwork			0.730	
Communication and expression			0.682	
Employment enthusiasm				0.859
Self-confidence				0.629
KMO				0.926
Cumulative variance contribution rate				79.614

Coefficient, and according to the formula, the employability of accounting graduates in 2023 is comprehensively scored.

$$F = \frac{56.987}{79.614} F1 + \frac{10.834}{79.614} F2 + \frac{7.209}{79.614} F3 + \frac{4.593}{79.614} F4$$

3.2 Reliability and validity analysis of the scale

In this paper, SPSS 22.0 was used for reliability analysis of the study variables, and the results showed that Cronbach's α values were all between 0.727 and 0.932, and the overall reliability of the questionnaire was 0.929, indicating that the survey results had a good reliability level. On this basis, SPSS 22.0 was used to conduct exploratory factor analysis of the study variables in order to test the structural validity of the scale. The results showed that the overall KMO value of the questionnaire was 0.926 (all KMO values were greater than 0.8), indicating that the measurement scale used in this paper had good structural validity.

4. Ways to improve the employability of accounting majors

4.1 Strengthen accounting skills

Accounting skills training focuses on ensuring that students have practical skills and knowledge relevant to their accounting, enabling them to better adapt to the needs of the workplace. First, schools should offer courses related to the accounting industry certification. These courses can help students gain knowledge about industry standards and practical practices, enhancing their career competitiveness. In addition, skills training workshops can also provide students with practical skills training, such as Kingdee software operation, UF software operation, financial robot operation, etc

4.2 Enhancing innovation capability

In order to encourage students to engage in scientific and technological innovation research, an incentive mechanism is established and implemented to reward students with innovative practice ability. At the same time, enhance students' sense of participation and presence, and gradually help students improve their innovation ability.

4.3 Improving overall quality

In the process of learning, colleges and universities should attach importance to the cultivation of students' comprehensive qualities, such as interpersonal communication, teamwork, leadership, etc., which play a decisive role in the workplace, so schools should provide opportunities for students to strengthen these skills.

First, schools can encourage students to develop collaboration and leadership skills through teamwork programs. When students participate in various team activities, they can learn to work effectively with colleagues, solve problems, and achieve common goals. This experience will be very valuable when they enter the workforce. Secondly, providing speech and communication training courses will help students improve their presentation skills and effective communication skills. Being able to articulate ideas and communicate effectively with others is key to success in the modern workplace. These training sessions help students speak confidently, present their opinions, and interact better with colleagues, supervisors, and clients. By developing social skills and communication skills, vocational undergraduate colleges can help students build strong relationships and improve their adaptability and leadership potential in the workplace, thereby enhancing their employability competitiveness and laying a solid foundation for a successful career.

4.4 Establish a new model of whole-process vocational guidance

Colleges and universities should improve the theoretical knowledge level of vocational guidance teachers, use the latest theoretical research results to guide practice, actively carry out practical innovation of vocational guidance, and explore the establishment of a new model of the whole process of vocational guidance. In terms of management mechanism, change the traditional working mode of school career guidance center to guide students' practice, increase the participation of second-level faculty advisors, and hire enterprise accounting personnel to give lectures from time to time. In the guidance cycle, the scope is expanded to freshman to senior year, so that the entire study career guidance. In terms of guidance content, career guidance for college students includes career planning, employment information and guidance services, covering the whole career. Finally, the employability of undergraduate graduates is greatly improved through the collaborative participation of university and college.

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