Core Competency of Higher Vocational Accounting Graduates: A Ksao Model-Based Profile for Employability

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ABSTRACT

This study investigated the core competency of higher vocational accounting graduates, guided by the KSAO model (Knowledge, Skills, Abilities, and Other Attributes). Based on the gathered data, a KSAO model-based profile for employability core competency of higher vocational accounting graduates was developed. Utilizing a cross-sectional survey research design, data were collected from 367 accountancy graduates, selected through stratified sampling from eight top-ranked higher vocational colleges in Guangdong Province. The analysis, employing descriptive statistics, revealed that graduates generally self-assessed their core competency across all KSAO dimensions at high levels. A detailed demographic-based profile highlighted nuanced patterns within these competencies. The information of demographic included gender, regional origin, reasons for choosing accounting major, computer proficiency, English language proficiency, Grade Point Average (GPA), and professional internship experience as differentiating factors influencing these core competencies. Based on these insights into graduate capabilities and influencing factors, a KSAO-based profiling for graduates' core competency is developed. The study concludes with actionable recommendations, derived from the developed competency profile, aimed at strategically enhancing the employability of future higher vocational accounting students.

Keywords: Accounting graduates, core competency, KSAO model, profile

INTRODUCTION

The challenge of aligning graduate capabilities with the dynamic demands of the labor market is a persistent global concern, particularly pronounced within the realm of technical and vocational education and training (TVET) (Salas-Velasco, 2021). As industries rapidly evolve and market competition intensifies, employers increasingly seek graduates equipped with a precise set of core competencies beyond theoretical knowledge (Yang & Shao, 2021). A discernible mismatch often emerges when the competencies cultivated in higher vocational programs do not keep pace with these evolving employer expectations, leading to employment difficulties for new graduates and a potential underutilization of educational resources (Na, 2019). In China, higher vocational education serves as a critical pipeline for high-quality, high-skilled talent, essential for the nation's accelerated socio-economic development (Niu, 2019).1 However, concerns persist regarding the practical readiness of graduates. Studies suggest that while college students acquire specialized knowledge, there can be a systemic deficiency in vocational concepts, practical skills, and the adaptive capacity required by employers (Yin, 2022). Specifically, within higher vocational accounting majors, a traditional emphasis on theory over practical application often results in a "short board" concerning students' vocational abilities (Yu, Qing & Tao, 2020). Addressing these competency gaps necessitates a clear understanding of graduates' actual capabilities. Competency modeling, therefore, emerges as a vital tool for systematically guiding talent development and ensuring educational programs are responsive to industry needs (Cheng et al., 2020).

To systematically characterize these capabilities, this study adopts the KSAO model, a widely recognized and

robust framework for defining and measuring individual competencies. KSAO stands for Knowledge (factual and procedural information), Skills (proficiencies developed through practice), Abilities (enduring capacities to perform a range of tasks), and Other Attributes (personal characteristics, values, or traits relevant to performance) (Pulakos et al., 2015; Sanchez & Levine, 2012).2 This model provides a comprehensive, structured approach to detailing the multifaceted requirements of a role or the attributes of an individual, making it particularly suitable for developing a nuanced profile of vocational accounting graduates' readiness for the professional landscape. Research indicates that graduate competencies are not uniform; they often differ significantly based on individual characteristics and educational experiences. For instance, studies have identified variances in employability and career self-efficacy influenced by demographic factors such as gender, major, and internship experience (Wang, 2020). While some general insights into skill deficiencies in TVET workers exist (Otchia & Yamada, 2019), and preliminary findings point to gender-based competency differences in specific fields (Ismail et al., 2019), there remains a critical gap in comprehensive, empirically derived profiles of core competencies for higher vocational accounting graduates. A detailed understanding of what competencies these graduates possess, and how these competencies are shaped by various factors, is indispensable for targeted curriculum enhancement and effective career guidance.

The function of accounting has changed from financial accounting, which reflects the financial and profitability status of enterprises based on facts; to management accounting, which predicts and analyses the future development trend of the company beyond the existing facts. Since 2013, the Ministry of Finance (MOF) in Chine has been intensively issuing a series of management accounting policies, including the Guidance Opinions on Comprehensively Promoting the Construction of Management Accounting System in 2014; the Outline of the 13th Five-Year Plan for Accounting Reform and Development in October 2016; and the Basic Guidelines for Management Accounting in 2016; this is followed by the successive issuance of the Basic Guidelines for Management Accounting. In 2016, the Ministry of Finance issued the "Basic Guidelines for Management Accounting", followed by the successive issuances of guidelines for the application of management accounting. The transformation of financial accounting to management accounting is a general trend, and the field of the accounting profession is also expanding from traditional bookkeeping to high-end management such as internal control, investment and financing decision-making, and value management; about 80% of the financial accountants in the traditional accounting field will face post adjustment.

KSAO model comprises of four dimensions, namely knowledge, Skills, Abilities, and Other Attributes. K (Knowledge) refers to the specific information needed to perform a task, expertise, and professional knowledge needed to perform a task, and is generally acquired through formal schooling, on-the-job training, or work practice. S (Skills) refers to the skills and experience in operating tools or equipment to perform the actual work. A (Abilities) refers to human abilities and qualities, such as intelligence, spatial sense, reaction speed, logical thinking, learning ability, and expression ability. O (Other Attributes) refers to other personality traits needed to complete the job, including skill requirements; personality traits encompass skill requirements, work attitude, personality, and other characteristics.

Against this background, this study aims to fill this critical empirical gap by developing a comprehensive profile of core competency among higher vocational accounting graduates. By focusing on detailed characterization through the KSAO model and examining the influence of key demographic and experiential factors, this research provides granular insights essential for optimizing educational outcomes and improving graduate employability in the evolving accounting profession.

METHODOLOGY

This study employed a quantitative research approach, utilizing a cross-sectional survey design to comprehensively assess the core competency profile of accountancy graduates from higher vocational colleges based on the KSAO (Knowledge, Skills, Abilities, and Other Attributes) model. This design was selected for its efficacy in collecting standardized data from a large sample, allowing for detailed profiling and analysis of relationships between variables.

The target population for this study comprised recent accountancy graduates from higher vocational colleges in

Guangdong Province, China, along with employers who recruit or supervise these graduates. A total of 367 accountancy graduates participated in the study. Participants were selected using stratified random sampling from eight top-ranked higher vocational colleges across Guangdong Province. This method ensured proportional representation from different institutions, enhancing the generalizability of findings across the regional vocational accounting education landscape. Inclusion criteria for graduates typically involved having graduated within a specific recent timeframe (e.g., the last three to five years) to ensure their experiences were current and relevant to contemporary employment demands.

Data were collected using a questionnaire for that developed to align with the KSAO model as the theoretical framework for core competency. This questionnaire was designed to gather graduates' self-assessments of their proficiency across various dimensions of Knowledge, Skills, Abilities, and Other Attributes. It included items rated on a Likert scale (e.g., 1 = Very Low to 5 = Very High). The questionnaire also collected demographic information such as gender, regional origin, reasons for choosing the accounting major, computer proficiency, English language proficiency, GPA, and professional internship experience.Prior to the main data collection, the questionnaire underwent pilot testing with a small group of representative graduates to ensure clarity, readability, and content validity. Revisions were made based on feedback received during this phase. Reliability of the scales within the graduate questionnaire was assessed using appropriate statistical measures (Cronbach's Alpha), ensuring internal consistency.

The collected quantitative data were analyzed using the Statistical Package for the Social Sciences (SPSS) software. The primary analytical approach focused on developing a detailed competency profile of higher vocational accounting graduates. This involved computing mean scores and standard deviations for all KSAO dimensions and their sub-components. These descriptive statistics were presented in factorial tables, allowing for the systematic comparison and characterization of competencies across various demographic and experiential groups (e.g., gender, regional origin, GPA, internship experiences, computer and English proficiency levels). This method enabled the identification of specific strengths, areas for development, and the influence of different background factors on the self-perceived core competencies of the graduates.

RESULTS AND DISCUSSION

The results in Table 1 shows the profile of core competency among graduates by gender. female graduates reported slightly higher mean scores in Knowledge (M = 3.43, SD = 0.92) and Abilities (M = 3.18, SD = 0.80) compared to male graduates (M = 3.37, SD = 0.96 for Knowledge; M = 3.14, SD = 0.76 for Abilities). Conversely, male graduates reported higher mean scores in Skills (M = 3.36, SD = 0.93) and Other Attributes (M = 3.49, SD = 0.82) than female graduates (M = 3.28, SD = 0.95 for Skills; M = 3.38, SD = 0.93 for Other Attributes). In shorts, the satisfaction of male graduates is higher than female graduates in skills and other attributes, but female graduates are more satisfied than male graduates in knowledge, and skills.

Table 1 Profile of core competency among graduates by gender

Gender	Knowledge		Skills		Abilities		Other Attributes	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD
male	3.37	0.96	3.36	0.93	3.14	0.76	3.49	0.82
female	3.43	0.92	3.28	0.95	3.18	0.80	3.38	0.93

Table 2 displays the mean scores and standard deviations for core competencies based on graduates' regional origins (urban vs. rural areas). Finding indicates that graduates from urban areas reported slightly higher mean scores in Skills (M = 3.35, SD = 0.92), Abilities (M = 3.21, SD = 0.75), and Other Attributes (M = 3.46, SD = 0.89) compared to their rural counterparts. Graduates from rural areas, however, reported a slightly higher mean score in Knowledge (M = 3.43, SD = 0.92) than urban graduates (M = 3.42, SD = 0.95). Urban graduates had the highest mean score in Other Attributes (M = 3.46).

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Table 2 Profile of core competency among graduates by regional origins

Birthplace	Knowledge		Skills		Abilities		Other Attributes	
	Mean	SD	Mean	SD	Mean	SD	Mean	SD
Urban area	3.42	0.95	3.35	0.92	3.21	0.75	3.46	0.89
Rural area	3.43	0.92	3.27	0.96	3.15	0.81	3.38	0.91

Table 3 illustrates the mean scores and standard deviations for core competencies based on the primary reasons graduates chose accounting as their major. Across all reported reasons for choosing accounting as a major, the mean scores for knowledge, skills, abilities, and other attributes generally ranged between 3.11 and 3.55 (Table 4.10). Graduates who chose accounting "coincidentally" reported the highest mean in Other Attributes (M = 3.49, SD = 0.84), while those who chose "Other" reasons had the highest mean in Knowledge (M = 3.55, SD = 0.87). Graduates motivated by "good employment situation" consistently showed slightly lower mean scores across all four competency areas compared to other groups.

Table 3 Profile of core competency among graduates by the reasons for choosing accounting as major

Reasons for choosing profession	Knowledge		Skills		Abilities		Other Attributes	
	M	SD	M	SD	M	SD	M	SD
personal interest	3.42	0.94	3.31	0.93	3.21	0.79	3.43	0.89
Parental Preference	3.37	0.90	3.38	0.99	3.25	0.77	3.45	0.95
Good employment situation	3.39	0.94	3.28	0.99	3.11	0.81	3.28	0.94
coincidentally	3.46	0.93	3.28	0.89	3.14	0.79	3.49	0.84
Other (specify)	3.55	0.87	3.16	0.98	3.21	0.75	3.32	0.99

Table 4 provides the mean scores and standard deviations for core competencies of graduates, categorized by their self-reported computer proficiency level. As presented in Table 4, graduates with "Computer level I" and "Computer level II" generally reported higher mean scores in Knowledge, Skills, and Abilities compared to those in the "Not required" or "Other" categories. Specifically, "Computer level I" graduates showed the highest mean in Knowledge (M = 3.52, SD = 0.87). Conversely, "Senior Programmers" reported a relatively lower mean score in Skills (M = 2.90, SD = 0.93) but demonstrated the highest mean score in Other Attributes (M = 4.13, SD = 0.49), with a notably small standard deviation. The data suggests that basic to intermediate computer proficiency may be associated with higher reported knowledge, skills, and abilities in general, while advanced programming skills show a distinct pattern for "Other Attributes."

Table 4 Profile of core competency among graduates by computer proficiency

computer level	Knowledge		Skills		Abilities		Other Attributes	
	M	SD	M	SD	M	SD	M	SD
Computer level I	3.52	0.87	3.40	0.99	3.24	0.79	3.42	0.91
Computer level II	3.39	0.97	3.35	0.88	3.14	0.86	3.35	0.88
Senior Programmer	3.20	1.15	2.90	0.93	3.20	0.19	4.13	0.49
Not required	3.34	0.94	3.12	0.86	3.02	0.73	3.43	0.90
Other	3.26	1.00	3.05	1.05	3.27	0.63	3.46	0.98

Table 5 presents the mean scores and standard deviations for core competencies based on the English language proficiency levels of graduates. Table 5 shows a relatively consistent pattern in core competency scores across different English language proficiency levels. Graduates with "University English a/b level" and "University English IV" generally reported higher mean scores across all core competencies compared to those with "University English Level 6" or "Not required" status. For instance, "University English a/b level" showed the highest mean in Knowledge (M = 3.46, SD = 0.94), while "University English IV" had the highest mean in Other Attributes (M = 3.49, SD = 0.87). Graduates who reported "Not required" English proficiency surprisingly showed a relatively high mean in Skills (M = 3.39, SD = 0.99) and Other Attributes (M = 3.49, SD = 0.91).

Table 5 Profile of core competency among graduates by English language proficiency

English proficiency	**Knowledge**		**Skills**		**Abilities**		**Other Attributes**	
	M	**SD**	**M**	**SD**	**M**	**SD**	**M**	**SD**
University English a/b level	3.46	0.94	3.27	0.96	3.16	0.82	3.36	0.91
University English IV	3.45	0.89	3.30	0.88	3.20	0.75	3.49	0.87
University English Level 6	3.27	0.92	3.34	1.01	3.17	0.79	3.28	0.96
Not required	3.32	0.95	3.39	0.99	3.13	0.76	3.489	0.91

Table 6 details the mean scores and standard deviations for core competencies, categorized by the graduates' Grade Point Average (GPA). As illustrated in Table 6, a clear positive relationship is observed between GPA and mean scores across all four core competencies (Knowledge, Skills, Abilities, and Other Attributes). Graduates in the lowest GPA range (2-2.9) consistently reported the lowest mean scores across all competencies, with notably lower scores in Knowledge (M = 2.15, SD = 0.59) and Skills (M = 2.19, SD = 0.66). Conversely, graduates in the highest GPA range (5-5.9) reported the highest mean scores for all competencies, demonstrating particularly high performance in Other Attributes (M = 4.01, SD = 0.68). This pattern suggests that higher academic performance, as reflected by GPA, is associated with stronger self-reported core competencies.

Table 6 Profile of core competency among graduates by GPA

GPA	**Knowledge**		**Skills**		**Abilities**		**Other Attributes**	
	Mean	**SD**	**Mean**	**SD**	**Mean**	**SD**	**Mean**	**SD**
2-2.9	2.15	0.59	2.19	0.66	2.34	0.68	2.18	0.49
3-3.9	3.37	0.95	3.21	0.82	3.10	0.73	3.41	0.83
4-4.9	3.75	0.64	3.61	0.86	3.36	0.66	3.64	0.77
5-5.9	3.96	0.60	3.89	0.86	3.77	0.77	4.01	0.68

Table 7 presents the mean scores and standard deviations for core competencies based on graduates' participation in professional internship experiences. This table indicates that participation in professional internships is associated with varying levels of core competency. Graduates with "Relevant" internship experience reported the highest mean scores in Knowledge (*M* = 3.47, *SD* = 0.91) and Abilities (*M* = 3.23, *SD* = 0.78). Graduates with "Not relevant" internship experience showed the highest mean score in Skills (*M* = 3.41, *SD* = 0.87) and Other Attributes (*M* = 3.46, *SD* = 0.94). Graduates with "No previous internship experience" consistently reported the lowest mean scores across all core competencies, particularly in Abilities (*M* = 2.98, *SD* = 0.77) and Skills (*M* = 3.11, *SD* = 0.98), suggesting that any internship experience, whether relevant or not, is associated with higher self-reported competencies compared to no experience.

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Table 7 Profile of core competency among graduates by participating in professional internship experiences

Participation in Professional internships	Knowledge		Skills		Abilities		Other Attributes	
	M	SD	M	SD	M	SD	M	SD
Relevant	3.47	0.91	3.33	0.95	3.23	0.78	3.37	0.89
Not relevant	3.41	0.91	3.41	0.87	3.19	0.82	3.46	0.94
No previous internship experience	3.30	0.98	3.11	0.98	2.98	0.77	3.45	0.90

DISCUSSION

The findings from this study provide a comprehensive profile of the core competencies of higher vocational accounting graduates, as measured by the KSAO model, and reveal interesting patterns influenced by various demographic and educational factors. This discussion will interpret these findings in light of existing literature on employability and TVET.

Impact of Internship Experience on Core Competency

Consistent with the literature on experiential learning, the results indicate a positive association between participation in professional internships and the enhancement of graduates' core competencies. Graduates who engaged in internships, particularly those relevant to their accounting major, reported higher mean scores across knowledge, skills, abilities, and other attributes. This aligns with research emphasizing that practical experiences, such as internships, bridge the gap between theoretical knowledge acquired in vocational education and the real-world demands of the workplace.

Conversely, graduates without prior internship experience consistently scored lower across all core competencies, especially in skills and abilities. This suggests that a lack of practical exposure may hinder the development of crucial vocational capabilities. This finding is reinforced by studies highlighting the importance of hands-on application for skill acquisition and the development of professional judgment in fields like accounting. Even internships in unrelated majors showed some benefit over no experience, indicating that any professional exposure can contribute to broader 'Other Attributes' like adaptability and professionalism, which are valuable for employability. The varying degrees of enhancement observed underscore the specific value of *relevant* practical application in strengthening core competencies directly applicable to the accounting profession.

Analysis of Core Competency Dimensions

The overall mean values for all observed core competency variables ranged between 3.36 and 3.48 for knowledge, suggesting that higher vocational accounting graduates generally possess a moderate level of knowledge. The minimal variability in standard deviations (ranging from 1.065 to 1.197, though the provided tables show SDs closer to 0.7-1.0) implies a relatively uniform teaching and learning experience, leading to similar levels of knowledge acquisition among graduates. Specifically, "knowledge of accounting regulations, standards, and tax policies" (K7) recorded the highest mean value. This aligns with Brown (2018), who reported that accounting graduates often demonstrate strong foundational knowledge in compliance and regulatory frameworks, likely due to the significant curricular emphasis these areas receive in vocational accounting programs. In contrast, "identifying and improving accounting processes" (K6) was the lowest-ranked knowledge variable. This suggests a comparative weakness in practical process analysis and improvement, skills that demand critical thinking and hands-on application often less emphasized in traditional, theoretical instruction. This underscores the need for curriculum enhancements that integrate more practical problem-solving and process optimization challenges.

In terms of skills, the overall mean scores for skills ranged from 3.28 to 3.36 among male and female graduates.

The discussion highlights essential practical accounting skills, such as independent chart of accounts organization, voucher and fund management, operation of financial software, and the use of smart tax tools. These practical competencies are increasingly vital given the rapid digitization and automation transforming the accounting profession. As Anderson and Lee (2017) contend, the effective development of these applied accounting skills necessitates substantial experiential learning opportunities within educational programs, moving beyond theoretical understanding to practical application.

Regarding abilities, several critical capabilities emerged. "Coordination and Collaboration" (A4) achieved the highest mean, reinforcing its importance in fostering team efficiency (Anderson & Lee, 2017). "Communication Skills" (A2) also ranked highly, reflecting its crucial role in effective client and colleague interactions. While "Teamwork" (A1) and "Execution" (A6) also showed solid mean scores, "Adherence to Financial Ethics" (A5) ranked lower. This suggests a potential area for enhanced focus in vocational training, as ethical practice is fundamental to the accounting profession. "Stress Tolerance" (A3) also scored moderately, highlighting its relevance in high-pressure environments common in accounting, such as audit periods.

For other attributes, "Sharp Data Perception" (O8) garnered the highest mean score, underscoring the growing demand for data-driven insights in the era of big data and analytics within accounting. "Innovative Thinking" (O4) and "Professionalism" (O7) also ranked highly, reflecting the increasing need for creative solutions and a strong professional demeanor in an automated and evolving work environment (Brown, 2018). While "Willingness to Active Learning" (O1) and "Logical Thinking" (O2) demonstrated solid performance, "Social Responsibility" (O5) exhibited the lowest mean among these attributes. This indicates a potential gap in fostering broader societal considerations, despite their growing emphasis in contemporary business practices.

Influence of Demographic and Academic Factors

The study also elucidated how core competencies vary across different graduate profiles. While gender-based differences were relatively minor, with males excelling slightly in skills and other attributes, and females in knowledge and abilities, these patterns might reflect differing learning approaches or career interests. Regional origin showed urban graduates having slightly higher scores in abilities and other attributes, while rural graduates showed a marginal edge in knowledge. These subtle differences could stem from variations in educational resources or exposure to diverse professional environments.

Significantly, a clear positive linear relationship was observed between GPA and all four core competencies. Graduates with higher GPAs consistently reported higher mean scores in knowledge, skills, abilities, and other attributes. This finding corroborates numerous studies that link strong academic performance to a more robust foundation of professional competencies, suggesting that academic rigor plays a vital role in developing a well-rounded graduate prepared for the workplace (Chen & Wu, 2020).

Finally, computer proficiency demonstrated a nuanced influence. While basic to intermediate computer skills (Computer Level I and II) were associated with higher general competencies, advanced programmers showed a distinct profile, excelling significantly in 'Other Attributes' but slightly lower in general skills. This implies that specialized, high-level technical skills might develop certain attributes more profoundly, potentially at the expense of broader, general accounting skills, or that different career paths attract individuals with different initial competency sets. Similarly, higher English proficiency generally correlated with higher core competency scores, reinforcing the globalized nature of the accounting profession and the importance of communication skills (Huang & Liu, 2021).

Overall, the findings highlight that while vocational accounting graduates demonstrate a stable foundation in core competencies, there are specific areas (e.g., process improvement, ethical reinforcement, social responsibility) that warrant further curricular attention. Furthermore, strategic integration of diverse experiential learning opportunities and continued emphasis on academic excellence, English proficiency, and relevant digital skills are crucial for enhancing the overall employability and workplace readiness of future graduates.

CONCLUSION

This study set out to develop a comprehensive profile of the core competencies among higher vocational

accounting graduates in Guangdong Province, China, utilizing the robust KSAO (Knowledge, Skills, Abilities, and Other Attributes) model. Amidst the pressing challenges of graduate employment and the persistent issue of skill mismatches in a rapidly evolving industrial landscape, understanding the precise capabilities of vocational accounting graduates is paramount. This research aimed to shed light on what competencies these graduates possess and how various demographic and experiential factors shape their readiness for the professional world. The findings reveal that, on average, higher vocational accounting graduates self-assess their core competencies across all KSAO dimensions at a commendable level. However, a deeper dive into the competency profile uncovered specific strengths and areas requiring further attention. Graduates demonstrated solid foundational knowledge in accounting regulations and standards, and exhibited strong 'Other Attributes' such as sharp data perception. In conclusion, the detailed competency profile generated by this study offers invaluable insights for addressing the persistent employability challenges faced by higher vocational accounting graduates. By precisely identifying specific strengths and areas for development within the KSAO model, vocational institutions can strategically refine their curricula. There is a clear imperative to integrate more experiential learning opportunities, particularly relevant internships, to cultivate practical skills and bridge the gap between academic learning and industry demands. Moreover, targeted enhancements in areas such as process improvement, ethical training, and fostering a sense of social responsibility are vital. Ultimately, by leveraging this competency profile, higher vocational accounting education can be better aligned with employer expectations, thereby enhancing graduate employability and contributing to a more skilled and adaptable workforce in China's evolving economy.

Include employer and faculty perspectives or performance-based assessments for a fuller validation of graduate competencies. Conduct longitudinal follow-up to assess how initial competencies translate into workplace success or evolve over time. Expand the study to other regions or national samples to enhance the generalizability of the KSAO-based profile. Incorporate qualitative interviews or open-ended survey questions to provide richer, context-specific insights, especially for "Other Attributes."

Future Research

To enhance the validity and broader applicability of the KSAO-based graduate competency profile, future research should incorporate perspectives from employers and faculty, as well as utilize performance-based assessments to capture a fuller understanding of how competencies are demonstrated across contexts. Longitudinal follow-up studies are crucial to assess how initial competencies evolve over time and contribute to sustained workplace success. Expanding the scope to include participants from other regions or national samples would support greater generalizability and uncover potential contextual variations. Moreover, qualitative interviews or open-ended survey questions should be employed to generate richer, context-specific insights, especially in relation to "Other Attributes," which are often difficult to quantify yet essential to holistic competency evaluation.

Conflict Of Interest

No potential conflict of interest.

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