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Research Article

Tracer Study of Bachelor of Science in Accountancy Graduates

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ABSTRACT

The study primarily aims to trace the employability of the Bachelor of Science in Accountancy graduates. It focuses on determining their educational background, post-graduation activities, and employment. Moreover, the study is structured to assess the importance of undergraduate programs in fostering the skills development of graduates and the applicability of the curriculum's courses to their subsequent employment. A tracer study, elucidating graduates' educational and career paths, is a vital instrument in comprehending the outcomes of academic pursuits. Employing stratified sampling techniques, strata were derived from graduates spanning the years 2018 to 2022, ensuring comprehensive representation. In scrutinizing educational backgrounds, a notable 50.6% lacked specific certifications, with the Civil Service Examination emerging as the predominant certification at 28.1%. Influential factors in course selection were diverse, with parental influence (16.0%) and the allure of immediate employment (14.5%) exerting substantial impacts. A 14.6% of respondents in the professional training category chose the designation "Bookkeeping," indicating a substantial interest in acquiring skills related to bookkeeping. The study exposed a significant 68.4% of graduates currently employed, emphasizing the consequential impact of skill mismatches on job satisfaction. Notably, 67.8% of employment remained local, indicating a balanced representation of domestic and international work opportunities. The institutional contribution to graduates' personal growth was evident, as values like environmental responsibility and service to humanity strongly influenced professional behavior. In conclusion, this tracer study, methodically executed through stratified sampling, provides nuanced insights into graduates' educational and professional trajectories, underscoring the multifaceted influences shaping their career choices and emphasizing the integral role of education in fostering ethical and successful professionals.

Keywords: Bachelor of science in accountancy, Career trajectories, Employment outcomes, Philippines, Tracer study

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Introduction

The escalating number of college graduates faces a pressing challenge, as a considerable proportion lacks essential competencies for a seamless transition into the labor market (Merie et al., 2022; Koe, A. R., 2022). This predicament compounds the challenges faced by publicly-funded institutions, grappling with the dual task of financing a burgeoning student population while steadfastly upholding educational standards (The World Bank, 2017).

Tracer studies, systematic assessments of graduates' employability in the labor market, have become indispensable tools commonly employed by educational institutions (Dorji & Singh, 2020). Beyond their role in assessing employment outcomes, these studies play a pivotal role in fostering a synergistic relationship between education and the economy. Through this connection, they contribute significantly to enhancing curriculum relevance and, consequently, the marketability of graduates (Riva, 2023; De Blaqui  re et al., 2019).

The groundbreaking study conducted by Badiru and Wahome (2016) on a Graduate Tracer Study (GTS) at Moi University provides valuable insights into improving the quality of education. In a previous study by Fenta et al., (2019), it was identified that a contributing factor to challenges in securing employment is the discrepancy between the skills acquired by graduates during their education and the skills required by industries. Beyond the university level, tracer studies, mandated by regulatory bodies such as the Commission on Higher Education (CHED) in the Philippines, emerge as crucial mechanisms for rigorously evaluating the impact of educational institutions on the employability of their graduates.

While tracer studies at esteemed institutions like Lyceum of the Philippines University (LPU) and the Philippine Normal University (PNU) showcase notable success in ensuring gainful employment for graduates, the prevailing lack of comprehensive studies remains a significant hurdle. This deficiency hampers the institutions' full capacity to identify and implement enhancements to their programs effectively (Macatangay, 2013; Gines, 2014).

Within Pagadian City, a substantial portion of educational establishments lags in conducting comprehensive tracer studies for graduates of the Bachelor of Science in Accountancy program. Recognizing this gap, the imperative for scholarly investigations is clear, prompting researchers to delve into the professional trajectories of graduates from 2019 to 2021.

This study seeks to comprehensively understand and contribute significantly to existing literature by evaluating both the effectiveness of educational programs and avenues for improved support for prospective students in accounting careers. Emphasizing the dynamic demands of the contemporary labor market, the approach aims to empower Bachelor of Science in Accountancy graduates. (Camuyong et al., 2023; Dela Cruz, J. L., & Dela Cruz, T. L., 2023), the tracer study scrutinizes the relevance of academic foundations and the impact of continuous learning initiatives on employability (Pentang et al., 2022). Through this comprehensive analysis, the research provides concise insights into factors influencing the success and growth of graduates in their professional endeavors.

Primary Objective of the Study

The study primarily aims to trace the employability of the Bachelor of Science in Accountancy graduates. It focuses on determining their educational background, post-graduation activities, and employment. Moreover, the study is structured to assess the importance of undergraduate programs in fostering the skills development of graduates and the applicability of the curriculum's courses to their subsequent employment.

Methods

Research Design

The researchers employed a Descriptive Research methodology in their study. The present study encompasses acquiring and examining quantitative data to identify the attributes, actions, or perspectives exhibited by a distinct cohort of individuals who have completed their educational pursuits. Although the approach above may exhibit a limitation in not delving into the underlying causes of the observed out-

comes, it possesses a notable advantage in generating dependable and widely applicable findings. By utilizing established methodologies and thorough statistical examination, it is plausible to derive precise and reliable conclusions about the cohort of individuals pursuing a degree in accountancy. The chosen design is deemed suitable for our research endeavor due to its capacity to facilitate the collection of quantitative data, thereby enabling a precise depiction of the prevailing circumstances and achievements of these individuals who have completed their studies (Babbie, 2012).

Research Participants

The study involved participants who have completed a Bachelor of Science in Accountancy program at the selected institution. The tracer study in question spans 5 years and aims to track and analyze various variables over this period. The graduates will pertain to the academic years from 2018 to 2022. Before employing Slovin's formula to determine the sample size, the researchers will formally request a legitimate list from the registrar of the educational institution

The Research Participants

Year Graduated	Frequency	Percentage (%)
2018	41	27%
2019	18	12%
2020	9	6%
2021	42	28%
2022	42	28%
Total	152	100%

Sample Techniques

The researchers employed Stratified Sampling as a crucial sampling technique. Stratified Sampling involves dividing the population of interest, which in this case is the graduates of the aforementioned program, into distinct subgroups or strata. By ensuring representation from each stratum, this method allows the researchers to obtain a more accurate and representative sample that can reflect the diverse experiences and outcomes of the graduates over the specified period. This approach enhances the reliability of findings and enables to draw

meaningful conclusions about the trajectories and career prospects of Bachelor of Science in Accountancy graduates during the specified time frame.

Research Instruments

The data-gathering instrument used by the researchers to obtain the necessary information is the standard Graduate Tracer Study (GTS), developed by the Commission on Higher Education (CHED). This questionnaire served as the primary tool for data acquisition to procure relevant information and data about the cohort of Accountancy graduates spanning the years 2018 to 2022 under CHED Memorandum Order No. 27, Series of 2017. The survey inquired about respondents' gender, year of graduation, present employment status, industry of employment, current job position, duration of time taken to secure employment post-graduation, obstacles encountered during the job search process, duration of both their initial and current employment, factors influencing their decision to remain in their present job and depart from their initial job, as well as any supplementary training or educational pursuits pursued after completing their college education.

Data Gathering Techniques

The data gathering portion of the study followed the activities outlined in this section. The researchers obtained permission from the instructor, dean, and the school head to conduct the dissemination of the research environment, and the 152 respondents were given questionnaires to be answered individually. The researchers communicated with the respondents via Facebook Messenger and informed them of the study's purpose. The survey was conducted and administered online using Google Forms. The retrieval of the questionnaires was done right after the respondents had finished answering and submitting the survey. Upon the retrieval of the questionnaires, the ensuing course of action involved the tabulation, analysis, and interpretation of the collected data.

Statistical Treatment

The researchers used the Statistical Package for the Social Sciences (SPSS) to effectively

organize, process, and generate answers from the collected data, addressing the research problem. Descriptive statistical measures, including frequency counts, percentages, and rank were employed to examine the distribution of participants based on their profiles, employment characteristics, and acquired competencies. Reliability testing procedures have been employed to assess the credibility and

stability of the measurements that supported the integrity of the study's findings.

Result and Discussion

This part presents our study's findings under the following major headings: Educational Background, Trainings/Seminars/Advanced Studies Attended After College, and Employment Details.

Educational background

Table 1. Professional Examination Passed

Examination Passed	Responses		Percent of Cases
	N	Percent (%)	
Civil Service Examination	45	28.1%	29.6%
Licensure Examination for Certified Public Accountant	20	12.5%	13.2%
Certified Tax Technician	8	5.0%	5.3%
Certified Bookkeeper	3	1.9%	2.0%
Licensure Examination for Teachers	1	.6%	.7%
Certified Human Resource Associate	1	.6%	.7%
Basic Competency on Local Treasury Examination	1	.6%	.7%
Sub-total	79	49.4%	52.0%
Not Applicable	81	50.6%	53.3%
Total	160	100.0%	105.3%

Table 1 illustrates the distribution of certifications and examinations among a given group of individuals. Given the option to select multiple responses, the frequency count does not sum up to 152, as the respondents could choose more than one option. The "Civil Service Examination" is the most prominent certification, representing 28.1% of the total. Following closely is the "Licensure Examination for Certified Public Accountants," with a count of 20 individuals (12.5%). The finding of the study is similar to (Bonete, 2011) that states, out of 50 who passed exams, 14 passed the CPA Board Exam, and 26 passed the Career Service Professional and Sub-Professional examinations. Surprisingly, the majority of individuals (50.6%) fall under the category labelled "Did not Answer", indicating they do not possess any of the specified certifications or have not taken the mentioned examinations. On the other hand,

the least common certifications/examinations, each taken by a single individual (0.6%), are the "Basic Competency on Local Treasury Examination," "Certified Bookkeeper," "Certified Human Resource Associate," and "Licensure Examination for Teachers."

Table 2 below shows the primary determinants influencing career choices among the respondents, with the "Influence of parents or relatives" at 16.0% having the most significant impact. "Prospect for immediate employment" at 14.5% and "Status or prestige of the profession" at 10.3% followed closely, underscoring the significance of job availability and societal perception in career decision-making. Conversely, "Thirst for knowledge" at 0.3%, and "High Grades in the course or subject area related to the course" at 1.3%, while "Affordable for family" at 2.8% have limited influence.

Table 2. Reasons for Taking the BSA

Reasons	Responses		Percent of Cases
	N	Percent (%)	
Influence of parents or relatives	64	16.0%	42.1%
Prospect for immediate employment	58	14.5%	38.2%
Status or prestige of the profession	41	10.3%	27.0%
Prospect of attractive compensation	36	9.0%	23.7%
Prospect of career advancement	32	8.0%	21.1%
Peer Influence	29	7.3%	19.1%
Availability of course offering in chosen institution	29	7.3%	19.1%
Inspired by role model	23	5.8%	15.1%
Strong passion for the profession	22	5.5%	14.5%
Good grades in high school	19	4.8%	12.5%
No particular choice or no better idea	14	3.5%	9.2%
Opportunity for employment aboard	15	3.8%	9.9%
Affordable for family	11	2.8%	7.2%
High Grades in the course or subject area related to the course	5	1.3%	3.3%
Thirst for knowledge	1	.3%	.7%
Total	399	100.0%	262.5%

Trainings/Seminars/Advanced Studies Attended After College

Table 3. List of Trainings, Seminar, and Advanced Studies

Trainings, Seminar, and Advanced Studies	Responses		Percent of Cases
	N	Percent	
Bookkeeping	26	14.6%	17.1%
Tax Training	12	6.7%	7.9%
LECPA Review	6	3.4%	3.9%
Master of Public Administration	5	2.8%	3.3%
Master of Business Administration	5	2.8%	3.3%
Preparation of Financial Statements	3	1.7%	2.0%
SAP Business One	3	1.7%	2.0%
Strategic Marketing Training	2	1.1%	1.3%
Operations Management Training	2	1.1%	1.3%
Xero Accounting Training	1	.6%	.7%
Procurement Training	1	.6%	.7%
Philippines Coast Guard Basic Training	1	.6%	.7%
Organic Agriculture Production Training	1	.6%	.7%
On the Job Training	1	.6%	.7%
Officer Candidate School	1	.6%	.7%
New Staff Expedition Audit Training	1	.6%	.7%
Microsoft Excel Formulas Training	1	.6%	.7%
Local Budget Preparation Workshop	1	.6%	.7%
Juris Doctor	1	.6%	.7%
Jail Basic Recruit Course	1	.6%	.7%
Basic Occupational Safety and Health	1	.6%	.7%
Certified Financial Markets Professional	1	.6%	.7%

Trainings, Seminar, and Advanced Studies	Responses		Percent of Cases
	N	Percent	
Diagnosing and Enterprise	1	.6%	.7%
Sub-total	78	43.8%	51.3%
Did not Answer	100	56.2%	65.8%
Total	178	100.0%	117.1%

Table 3 indicates that the highest participation is observed in the category "Bookkeeping" at 14.6%, indicating a substantial interest in acquiring skills related to bookkeeping. Following this, "Tax Training" records participation at 6.7%, highlighting a considerable focus on tax-related education, likely due to its relevance in various professions. Moreover, "Basic Occupational Safety and Health," "Xero Accounting Training," "Certified Financial Markets Professional," and so on each have a participation of 0.6%. The low participation in these programs suggests a comparatively lower interest or relevance among the respondents. The findings from the study of Eliophotou Menon and Athanasoula-Reppq (2017) suggest that

respondents predominantly rely on the acquisition of supplementary skills and competencies as their primary strategy to improve their employment prospects. The entry "Did not Answer" is at 56.2%. This suggests that many respondents need more specific training or choose not to disclose their training preferences. The respondents were allowed to choose more than one course from the list provided. This is evident from the fact that the total number of responses for all courses exceeds the total number of respondents. This information is valuable for understanding individuals' preferences and inclinations regarding career development courses.

Table 4. Motivations for pursuing Advanced Studies

Motivations	Responses		Percent of Cases
	N	Percent (%)	
For professional development	66	39.3%	43.4%
For promotion	20	11.9%	13.2%
For Experience	1	.6%	.7%
Municipal Requirement	1	.6%	.7%
Personal Interest	1	.6%	.7%
Thirst for knowledge	1	.6%	.7%
Sub-total	90	53.6%	59.2%
Not Applicable	78	46.4%	51.3%
Total	168	100.0%	110.5%

Table 4 presents the most common motivations reported by respondents for pursuing advanced studies, with respondents having the option to select multiple responses. The most prevalent motivation is "For professional development," accounting for 39.3%. Substantiated by the findings of Menez (2014), 91.7% of the respondents answered "Professional Development" for pursuing advanced studies. This indicates a significant desire among respondents to enhance their professional skills and knowledge for career growth and progress.

Following this, "For promotion" stands at 11.9%, signifying a notable portion aiming to improve their prospects for advancement within their current positions. "Not Applicable" is at 46.4%, suggesting a substantial proportion of individuals who did not answer a particular motivation for pursuing a career development program.

On the other hand, the three least cited motivations are as follows, each representing 0.6% of the responses. These include "For Experience," "Municipal Requirement," "Personal

Interest" and "Thirst for knowledge." The minimal frequency of these motivations implies

lower interest or relevance among the respondents.

Employment Details

Table 5. Employment

	Frequency	Percent (%)
Yes	104	68.4
No	32	21.1
Never Employed	16	10.5
Total	152	100

Table 5 shows that among the 152 respondents, a significant majority (68.4%) are presently employed, as indicated by the response "Yes." On the other hand, 21.1% responded with "No," representing individuals with some employment history but were not currently employed at the time of the survey. Additionally, 10.5% of respondents stated that they have never been employed ("Never Employed"), signifying a complete absence of any

work experience throughout the individual's history up to the time of the survey. These figures provide insights into the respondents' employment status, demonstrating that a significant portion is currently employed. Acknowledging the variety of employment statuses is essential, as some respondents have never been employed. In contrast, others are currently not employed despite having previous work experience.

Table 6. Reasons for Unemployment

Reasons	Responses		Percent of Cases
	N	Percent (%)	
Reviewing for Board Exam	17	10.2%	11.2%
Did not look for a job	13	7.8%	8.6%
Advance or further study	11	6.6%	7.2%
Family concern and decided not to find a job	5	3.0%	3.3%
Health-related reason(s)	4	2.4%	2.6%
Lack of work experience	4	2.4%	2.6%
Still looking for a job	4	2.4%	2.6%
No job opportunity	3	1.8%	2.0%
Currently on training	1	.6%	.7%
Sub-total	62	37.3%	40.8%
Employed	104	62.7%	68.4%
Total	166	100.0%	109.2%

Table 6 presents an insightful analysis of the reasons contributing to unemployment among respondents, offering an exact understanding of their circumstances. The data indicates that 37.3% of the sample, corresponding to 62 responses, provided reasons for the unemployment. Key factors include 10.2% of respondents reviewing for a board exam, 7.8% not actively seeking employment, and 6.6%

opting for advanced or further studies. Family concerns leading to the decision not to find a job account for 3% of responses, while health-related reasons, lack of work experience, and still looking for a job constitute 2.4%. The remaining 62.7% of the sample is employed, emphasizing the dynamic factors influencing employment status within the surveyed group.

Table 7. Present Employment Status

	Frequency	Percent (%)
Regular or Permanent	55	36.2
Contractual	35	23
Self-employed	6	3.9
Casual	4	2.6
Temporary	4	2.6
Sub-total	104	68.3
Currently Unemployed	48	31.6
Total	152	100

Table 7 shows employment data showing varied tendencies among respondents 36.2% chose "Regular or Permanent" employment, indicating secure and long-term employment. With 23.0% "contractual" employment, contract work is prevalent. Entrepreneurship is

shown by 3.9% of respondents being "self-employed." The "Casual" and "Temporary" job categories, selected by 2.6% of respondents, had lower frequencies, indicating less temporary or casual work arrangements.

Table 8. Applied College-Acquired Skills in Self-Employment

	Frequency	Percent (%)
Entrepreneurial Skills	2	1.3
Accounting and Bookkeeping	1	.7
Communication Skills	1	.7
Critical Thinking Skills	1	.7
Technical Writing	1	.7
Sub-total	6	3.9
Not Self-employed	98	64.5
Currently Unemployed	48	31.6
Total	152	100

Table 9. Current Company's Major Line of Business

	Frequency	Percent (%)
Financial Intermediation	42	27.6
Public Administration and Defense; Compulsory Social Security	13	8.6
Education	11	7.2
Real Estate, Renting and Business Activities	7	4.6
Wholesale and Retail Trade, repair of motor vehicles, motorcycles and personal and household goods.	7	4.6
Other Community, Social and Personal Service Activities	6	3.9
Construction	5	3.3
Agriculture, Hunting and Forestry	4	2.6
Manufacturing	3	2
Extra-territorial Organizations and Bodies	2	1.3
Mining and Quarrying	2	1.3
Electricity, Gas and Water Supply	1	0.7
Hotels and Restaurants	1	0.7
Sub-Total	104	68.4
Currently Unemployed	48	31.6
Total	152	100

Table 8 above shows the data on respondents' perceived job success abilities, which offers a need for more consensus. This data is intended only for the self-employed and to evaluate the skills they acquired in college. Most often stated is "entrepreneurial skills," at 1.3%, followed by "Accounting and Bookkeeping," "Communication Skills," "Critical Thinking Skills," and "Technical Writing," each at 0.7%.

Table 9 above shows the diverse employment fields, with "Financial Intermediation" at 27.6%, "Public Administration and Defense; Compulsory Social Security" at 8.6%, "Education" at 7.2%, and "Real Estate, Renting, and Business Activities," "Wholesale and Retail Trade repair of motor vehicles, motorcycles and personal and household goods." at 4.6%. Sectors like "Electricity, Gas and Water Supply" and "Hotels and Restaurants" are less prevalent at 0.7%.

Table 10. Place of Work

	Frequency	Percent (%)
Local	103	67.8
Abroad	1	0.7
Sub-total	104	68.5
Currently Unemployed	48	31.6
Total	152	100

Table 10 reveal that 67.8% of respondents work locally. This suggests that most of the examined population works in their own country.

Only 0.7% of responders work abroad, implying that few work abroad.

Table 11. First Job After College

	Frequency	Percent (%)
Yes	53	34.9
No	51	33.6
Sub-total	104	68.5
Currently Unemployed	48	31.6
Total	152	100

Table 12. Reasons for Staying on the Job

Reasons	N	Responses Percent	Percent of Cases
Salaries	33	14.9%	21.7%
Related to course or program of study	32	14.4%	21.1%
Related to special skill	20	9.0%	13.2%
Family Influence	11	5.0%	7.2%
Proximity of residence	9	4.1%	5.9%
Career Change	7	3.2%	4.6%
Peer influence	6	2.7%	3.9%
For Experience	3	1.4%	2.0%
Environment and the people	1	.5%	.7%
The employer is good.	1	.5%	.7%
Sub-total	123	55.4%	80.9%
Not Staying in their First Job	51	23.0%	33.6%
Currently Unemployed	48	21.6%	31.6%
Total	222	100.0%	146.1%

Table 11 shows that analyzing respondents' data regarding their first job after college reveals a nearly even distribution of responses. Notably, 34.9% of respondents indicated this is their first job after college. In contrast, a slightly smaller proportion, precisely 33.6%, have stated that this is not their first job after completing college.

Table 12 above shows respondents' different reasons for staying in their professions. For

14.9%, salary is their primary motive. A 14.4% correlation between employment and course of study emphasizes the importance of career choices that match academic aspirations. Additionally, 9.0% say the job's alignment with their expertise influences their decision to stay, demonstrating their worth in using their unique skills. The least stated factors, each at 0.5%, are "Environment and the people" and "The employer is good."

Table 13. Relevance of First Job to BSA Course

	Frequency	Percent (%)
Yes	46	30.3
No	7	4.6
<i>Sub-total</i>	53	34.9
<i>Not Staying in their First Job</i>	51	33.6
<i>Currently Unemployed</i>	48	31.6
<i>Total</i>	152	100.0

Table 14. Reasons for accepting, retaining, and aligning with the BSA course to the first job.

Reasons	Responses		Percent of Cases
	N	%	
Related to course or program of study	32	15.9%	21.1%
Salaries	28	13.9%	18.4%
Related to special skill	22	10.9%	14.5%
Proximity of residence	6	3.0%	3.9%
Career Change	3	1.5%	2.0%
For Experience	1	.5%	.7%
Contract made with Employer	1	.5%	.7%
Family Business	1	.5%	.7%
The employer is good	1	.5%	.7%
<i>Sub-total</i>	95	47.3%	95
<i>Not Staying in their First Job</i>	51	25.4%	33.6%
<i>BSA course unrelated to their first job</i>	7	3.5%	4.6%
<i>Currently Unemployed</i>	48	23.9%	31.6%
<i>Total</i>	201	100.0%	132.2%

Table 13 shows how first jobs affect the college curriculum. According to 30.3%, their initial employment was directly related to their undergraduate education, indicating a successful transition from academia to practice. A smaller proportion (4.6%) said their first job was unrelated to the BSA course.

Table 14 examines the reasons for respondents staying in their first job and its relevance

to the BSA course. According to the data, over half of the respondents (47.3%) stated reasons, including alignment with their course of study, appealing incomes, and exceptional abilities. In particular, 15.9% said the work was relevant to their degree or program of study, and 13.9% said salary was an important reason.

Table 15. Reasons for changing the first job and factors unrelated to the BSA course

Reasons	Responses		Percent of Cases
	N	%	
Salaries	48	23.1%	31.6%
Career Change	24	11.5%	15.8%
Related to course or program of study	16	7.7%	10.5%
Related to special skill	11	5.3%	7.2%
Proximity of residence	10	4.8%	6.6%
Work Environment	1	.5%	.7%
Because of Pandemic	1	.5%	.7%
End of Contract	1	.5%	.7%
For professional development/career growth	1	.5%	.7%
Work from Home Setup/Flexibility of Time	1	.5%	.7%
Sub-total	114	54.8%	75.0%
Related to the BSA course to their First Job	46	22.1%	30.3%
Currently Unemployed	48	23.1%	31.6%
Total	208	100.0%	136.8%

Table 15 demonstrates the reasons for work changes and the absence of correlation between the course and the first employment. Notably, 23.1% cite salaries as a significant reason. At 11.5%, job change is desired, indicating proactive career planning. 7.7% want job-

course alignment, underlining the importance of education and career congruence. Skill relevance and closeness to home (4.8%) also influence job transition decisions, highlighting the importance of skill use and practicality.

Table 16. Duration of Tenure in First Job

	Frequency	Percent (%)
1 year to less than 2 years	26	17.1
1 to 6 months	25	16.4
7 to 11 months	18	11.8
2 years to less than 3 years	9	5.9
3 years to less than 4 years	8	5.3
Less than a month	5	3.3
4 years to less than 5 years	3	2.0
Refused to Answer	10	6.6
Sub-total	104	68.4
Currently Unemployed	48	31.6
Total	152	100.0

Table 17. First Job Acquisition

	Frequency	Percent (%)
Recommended by someone	58	38.2
As walk-in applicant	16	10.5
Information from friends	15	9.9
Response to an advertisement	9	5.9
Family business	3	2.0
Arranged by school's job placement officer	2	1.3
Through a job portal platform/job website	1	.7

	Frequency	Percent (%)
Sub-total	104	68.4
Currently Unemployed	48	31.6
Total	152	100.0

Table 16 above shows that most respondents work in their first job, with 17.1% remaining there for one year to less than two years. Following that is one to six months with 16.4%. Additionally, 11.8% stayed for seven to eleven months, and 5.9% for two years to less than three years. 3.3% worked for less than a month, and 2.0% for four years to less than five years.

Table 17 shows different ways people find their first job. Most notably, 38.2% of

respondents used personal and professional networks, highlighting the importance of friend referrals in job searches. 10.5% were proactive and applied as walk-ins, while 9.9% relied on friends. 5.9% of respondents used job ads. 2% for the family business, 1.3% for Arrange by the school's job placement officer, and the smaller portion is .7% through a job portal platform/job website.

Table 18. Time Taken to Secure First Job

	Frequency	Percent (%)
Less than a month	53	34.9
1 to 6 months	35	23.0
7 to 11 months	10	6.6
Less than a week	4	2.6
1 year to less than 2 years	2	1.3
Sub-total	104	68.4
Currently Unemployed	48	31.6
Total	152	100.0

Table 18 shows that graduates get their first employment at different times. 34.9 found their first job in less than a month, whereas 23.0% needed 1 to 6 months. Additionally,

6.6% landed their first employment within 7 to 11 months. 2.6% for less than a week, and the smaller percentage, 1.3%, is one year to less than two years.

Table 19. Job Level Position

	First Job		Current Job	
	Frequency	Percent (%)	Frequency	Percent (%)
Rank or Clerical	93	61.2	69	45.4
Professional, Technical or Supervisory	11	7.2	27	17.8
Self-employed	-	-	6	3.9
Managerial or Executive	-	-	2	1.3
Sub-total	104	68.4	104	68.4
Currently Unemployed	48	31.6	48	31.6
Total	152	100.0	152	100.0

Table 20. Initial Gross Monthly Earnings in First Job After College

	Frequency	Percent (%)
P10,000.00 to less than P15,000.00	34	22.4
P20,000.00 to less than P25,000.00	22	14.5
P5,000.00 to less than P10,000.00	19	12.5

	Frequency	Percent (%)
P15,000.00 to less than P20,000.00	16	10.5
P25,000.00 and above	11	7.2
Below P5,000.00	2	1.3
<i>Sub-total</i>	104	68.4
<i>Currently Employed</i>	48	31.6
<i>Total</i>	152	100.0

Table 19 provides a snapshot of job-level positions, comparing individuals' first jobs to their current ones. In the first job category, 61.2% held rank or clerical positions, 7.2% were in professional, technical, or supervisory roles, and there were no instances of self-employment or managerial/executive functions. The current job distribution shows a shift, with 45.4% in rank or clerical roles, 17.8% in professional, technical, or supervisory positions, 3.9% being self-employed, and a smaller percentage of 1.3% for managerial or executive.

Table 20 shows that most individuals (22.4%) had initial gross monthly earnings between P10,000.00 to less than P15,000.00, signifying a potential increase in graduates' salaries compared to a prior study. Additionally, 14.5% earned between P20,000.00 to less than P25,000.00, 12.5% earned between P5,000.00 to less than P10,000.00, 10.5% for P15,000.00 to less than P20,000.00, 7.2% for P25,000.00 and above, and the smaller percentage is Below P5,000.00 which is 1.3%, demonstrating a range of starting salary levels

Conclusion

This study discussed critical aspects of the respondents' career trajectories and choices. Most Bachelor of Science in Accountancy graduates are gainfully employed locally with regular status and are holding rank or clerical positions. The BSA course has contributed to the graduate's professional advancement. The results align with existing evidence supporting the significance of higher education qualifications in enhancing employment prospects (Zineb Draissi et al., 2023; Mgaiwa, 2021). It was evident that a substantial number experienced alignment between their academic education and the roles they undertook initially, emphasizing the importance of a relevant education in career success. The assignment

theory by Allen and Velden (2001) corresponds with the study by focusing on the significance of educational alignment in achieving successful career transitions and job progression, while also highlighting the occurrence of potential educational mismatches that may affect career paths. The study's emphasis on values like excellence, environmental responsibility, and service to humanity highlighted the ethical dimensions influencing career choices. Overall, this research underscored the necessity of aligning education, skills, values, and motivations to navigate a successful and fulfilling career path.

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