

Bachelor of Science in Management Accounting Program Alumni: A Tracer Study



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ABSTRACT: The study is focused on exploring the employability of graduates holding a Bachelor of Science in Management Accounting. It aims to analyze their educational histories, activities undertaken after graduation, and their employment status. It seeks to assess the effectiveness of undergraduate programs in enhancing skill development and the relevance of the curriculum to their career paths. A tracer study detailing the educational and professional trajectories of graduates is essential for understanding the impact of their academic experiences. The study utilized stratified sampling techniques, examining graduates from 2018 to 2022 to ensure diverse representation. Out of 121 graduates from the Bachelor of Science in Management Accounting program 107 respondents participated in the study. The sample size of 107 was calculated using the S'lovin formula. The researchers conducted comprehensive statistical analysis on the collected data. An online platform was utilized to distribute the survey questionnaire, which proved to be highly effective given that people today spend much of their time on social media. The analysis revealed that the Civil Service Examination was the most prevalent certification, with 15%, while 1.9% is the Certified Public Management Accountants. Career decisions were significantly impacted by failing the BSA qualifying exam (38.3%) and peer influence (33.2%). Findings indicated that 70.7% of graduates were employed, underlining the impact of skill mismatches on job satisfaction. Furthermore, 10% of respondents indicated a preference for training in "Bookkeeping," demonstrating a notable interest in this skill set. Additionally, 76.6 are employed locally indicating that only a minority of respondents are employed outside their home country. The data also highlighted the institution's role in fostering personal growth, as values such as environmental responsibility and commitment to societal service significantly influenced graduates' professional behavior. In conclusion, this tracer study highlights the diverse factors impacting graduates' career choices and the important role of education in fostering competent professionals.

KEYWORDS: Educational Background, Post-Graduation Activity, Employment, Bachelor of Science in Management Accounting, Tracer Study

I. INTRODUCTION

The Bachelor of Science in Management Accounting (BSMA) program provides students with a comprehensive understanding of accounting principles and practices, focusing on applying accounting expertise in management and decision-making. The program prepares students for careers in managerial accounting, covering areas such as planning, budgeting, and cost analysis. Graduates are well-prepared to pursue certifications like the Certified Management Accountant (CMA) and develop professional skills, ethical standards, and technical competence to excel in their roles.

Tracer studies have become vital tools in evaluating the effectiveness of higher education programs worldwide. These studies track graduates' transitions into the workforce and assess how relevant their acquired skills are in their professional lives (Abulencia et al., 2021).

In various countries, including the Philippines, graduate business programs enhance competencies and socio-economic status by equipping students with skills like leadership, strategic thinking, and financial acumen. Tracer studies validate these programs' impact on career advancement and accreditation standards, underscoring their critical role in professional success (Lopena & Madrigal, 2023).

Graduates need a diverse set of skills, including problem-solving, communication, leadership, creativity, and technological proficiency, to secure employment and contribute effectively to the workforce. Collaboration between universities, placement officers, training providers, and industry linkages significantly enhances graduates' job search and employability (Pacleb-Ulanday, 2021).

However, a significant mismatch often exists between the skills graduates possess and those demanded by employers, particularly in communication, critical thinking, and problem-solving. To bridge this gap, universities and industries must work

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together to realign curriculum frameworks, integrate practical skills training, and enhance graduates' readiness for the job market (Tutor et al., 2019).

A significant challenge in securing employment for graduates is the mismatch between the skills they acquire during their education and the skills demanded by industries. Moreover, tracer studies, which are mandated by regulatory bodies such as the Commission on Higher Education (CHED) in the Philippines, play a vital role in thoroughly assessing the effectiveness of educational institutions in preparing their graduates for employment (Fenta et al., 2019)

In local contexts such as specific universities or regions, the applicability and relevance of course material significantly impact graduates' competence, team-working abilities, and work attitudes. Graduates often find their course material highly applicable to career criteria, enhancing their competence and attitudes towards work (Osei et al., 2015). Nevertheless, certain skills, such as quick decision-making, problem identification, report writing, IT usage, and creative solutions, require more academic focus. While graduates excel in listening, public speaking, and time management, supervisors prioritize problem-solving and task prioritization. Bridging gaps in skills like critical event evaluation and conflict resolution is essential (Siraye et al., 2018).

Graduates pursuing postgraduate studies often find their objectives unmet, despite the training providing necessary skills. They demonstrate competence in various job-level positions, and employers develop employability strategies to meet labor market demands (Alera et al., 2023). In East Africa, for example, universities benefit from rigorous graduate tracer studies to improve study programs and service delivery. These studies offer intrinsic and extrinsic benefits, enabling universities to identify areas for improvement in study programs and operational efficiency (Badiru & Wahome, 2016).

II. METHODOLOGY

Research Design

The researchers utilized a Descriptive Research methodology for the study. This design aimed to describe the phenomenon and its characteristics, and it was more concerned with what rather than how or why something had happened (Nassaji, 2015). This research design aided the researchers to determine and identify the employment status of Bachelor of Science in Management Accounting in terms of educational background, demographic profile, and employment profile. Although this design had its limitation in establishing causal relationships between variables.

Sample Techniques

The researchers utilized Stratified Sampling as a key sampling technique. Stratified sampling is a probability sampling technique used in sample surveys, which was employed by the researchers. The elements of the targeted population were divided into distinct groups or strata, with elements within each stratum being similar to one another in terms of certain survey-relevant characteristics (Parsons, 2017). This method involved dividing the population of interest, specifically graduates of the Bachelor of Science in Management Accounting program, into distinct subgroups or strata. By ensuring representation from each stratum, the researchers were able to obtain a more accurate and representative sample, reflecting the diverse experiences and outcomes of the graduates over the specified period. This approach enhanced the reliability of the findings and enabled the researchers to draw meaningful conclusions about the trajectories and career prospects of Management Accounting graduates during the specified time frame.

Research Participants

The study focused on graduates who had completed the Bachelor of Science in Management Accounting program at a specified institution. This tracer study covered a three-year period, aiming to track and evaluate various factors throughout this timeframe. The graduates of interest were from the academic years 2021-2022, 2022-2023, and 2023-2024. Prior to applying Slovin's formula to calculate the sample size, the researchers had formally requested an official list of graduates from the institution's registrar.

The Research Participants

Year Graduated	Number of Graduates	Percentage (%)
2021-2022	39	32%
2022-2023	15	12%
2023-2024	67	55%
Total	121	100%

Research Instruments

A survey questionnaire, created by the Commission on Higher Education (CHED), was used to collect important information about Management Accounting graduates from 2021 to 2024. The questionnaire aimed to collect information on respondents' gender, graduation year, employment status, industry and position, time taken to secure employment after graduation, challenges faced during job hunting, duration of initial and current employment, factors influencing job retention or change, and additional training

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pursued post-graduation. The research study examined how graduates anticipated utilizing various abilities in their future positions and evaluated whether their college education was expected to adequately provide them with the required skills. The abilities to be investigated included communication, understanding, critical thinking, social skills, Information Technology knowledge, problem-solving, decision-making, research skills, achieving excellence, promoting a harmonious environment, environmental awareness, and humanitarian efforts.

Data Gathering Techniques

The data gathering portion of the study followed the activities outlined in this section. First, the researchers asked the authors of the research survey questionnaire to be adapted to gather data of Bachelor of Science in Management Accounting graduates. Before distributing the questionnaire, it was thoroughly validated by panel members and the instructor. Prior to conducting the study, the researchers obtained necessary approvals from the instructor, dean, and school head to proceed with the research. Following approval, they distributed individual questionnaires to a selected number of respondents, who completed the surveys as part of the research study. Communication with the respondents was done through Facebook messages to explain the study's purpose. The survey was conducted online using Google Forms. Upon completion of the survey by the respondents, the questionnaires were collected promptly. The next steps involved organizing, analyzing, and interpreting the gathered data for further insights.

Statistical Treatment

The researchers utilized the Statistical Package for the Social Sciences (SPSS) to organize, process, and derive insights from the collected data, addressing the research question. They used descriptive statistical methods like frequency counts, percentages, rankings, and weighted averages to analyze how participants were distributed based on their backgrounds, job traits, and skills acquired. To ensure the credibility and consistency of the measurements, reliability tests were conducted, confirming the trustworthiness of the study's results.

III. RESULT AND DISCUSSION

This section outlined the study findings under the key headings: Educational Background, Training/Advances After College, and Employment Profile.

Education Background of BSMA Graduates

Table 1. Examination Passed

Examination Passed	Frequency	Percentage (%)
1. Civil Service Examination	16	15%
2. Licensure Examination for Certified Management Accountant	2	1.9%
4. Certified Bookkeeper	2	1.9%
3. Certified Tax Technician	1	0.9%
Sub-total	21	19.6%
Did not Answer	86	80.4%
Total	107	100%

The data provided analyzes the distribution of certifications and examinations within a specified group of individuals. The data reveals the highest frequency in terms of professional examination passed is "Civil Service Examination" with the frequency of 16, representing 15% of the total. Next in line are the "Licensure Examination for Certified Management Accountants" and the "Certified Bookkeeper," each representing a small fraction, with only 2 individuals (1.9%) obtaining these certifications. Notably, a significant majority, 80.4%, are classified under "Did not Answer," suggesting that they either lack any of the listed certifications or have not attempted the examinations mentioned. In contrast, the "Certified Tax Technician" is identified as the least common certification/examination among the participant with 0.9%.

Table 2. Reasons for Taking the BSMA

Reasons	Frequency	Percentage (%)
1. Failed to pass the BSA qualifying exam	99	38.3%
2. Influence by friends	85	33.2%
3. Availability of course offering in chosen institution	36	14.1%
4. No particular choice or no better idea	25	10.2%
5. Did not take the qualifying examination	6	2.3%
6. Transfer by choice	6	2.3%
Total	256	100%

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In the survey conducted, respondents were allowed to select multiple options for their career influences. The findings reveal that the "Failed to pass the BSA qualifying exam" emerged as the predominant factor, garnering 38.3%. This was closely followed by the "Influence by friends," which accounted for 33.2%, highlighting the influence of friends for taking the course. The third most significant influence was the "Availability of course offering in chosen institution," at 14.1%, indicating the related program chosen by respondents are important. Conversely, factors such as "Did not take the qualifying examination" and "Transfer by choice" were reported at a minimal 2.3%, suggesting that the chosen program is not reason by failing or influence. The lower percentages for these factors indicate their choices is not done by reasons.

Training(s)/Advance Studies Attended After College

Table 3. Training(s)/Advance Studies Attended After College

Trainings/Advances Studies	Frequency	Percentage (%)
1. Bookkeeping	12	10%
2. Master of Business Administration	4	3.3%
3. ICMA Review	2	1.7%
4. Credit Investigation Training	2	1.7%
5. QuickBooks Online Training	2	1.7%
6. LGU Accounting Staff	2	1.7%
7. Mega Systems – Accounting Associate (A/P)	2	1.7%
8. SG Remote team member Training	2	1.7%
9. AMLA Training	2	1.7%
10. Customer Service Training	1	0.8%
11. PruLife UK Rookie Onboarding Program Training Sessions	1	0.8%
12. Computer Training like Microsoft Excel and Word	1	0.8%
13. Developers Technical Forum for Pag-ibig Developers	1	0.8%
14. International English Language Testing System	1	0.8%
15. QuickBooks ProAdviser Program	1	0.8%
16. On the Job Training	1	0.8%
17. Certified Financial Management Specialist	1	0.8%
18. Taters Enterprises – Accounting Associate (A/P)	1	0.8%
19. Financial Statement Line Item Training	1	0.8%
20. HDMF Developers Forum	1	0.8%
21. Financial Advisor (AIA Philippines)	1	0.8%
22. Computer Literacy Training	1	0.8%
23. Maters in Public Admin	1	0.8%
24. PAGA Business Services - Accounting Associate	1	0.8%
25. Accounting Staff/ Branch Accountant	1	0.8%
26. Philippine Taxation	1	0.8%
27. Payroll for Individual and Business Training	1	0.8%
28. Basic Bookkeeping and Accounting for Non-Accountants	1	0.8%
29. Microsoft Excel Training	1	0.8%
31. CSR Training	1	0.8%
32. Mastering the Art of Customer Care	1	0.8%
Sub-total	52	43.3%
Did not Answer	68	56.7%
Total	120	100%

Table 3 reveals that the category "Bookkeeping" exhibits the highest level of participation, with 10% of respondents indicating an interest in developing bookkeeping skills. Following this, the "Master of Business Administration" shows a participation rate of 3.3%, reflecting a strong focus on business education that likely aligns with its relevance across various industries. Additionally, programs such as the "Institute of Certified Management Accountants Review," "Credit Investigation Training," and "QuickBooks Online Training" each receive a response rate of 1.7%. Furthermore, training options like "Customer

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Service Training,” “Computer Literacy,” and “Financial Statement Line-Item Training” reflect a participation rate of 0.8%. The comparatively low interest in these areas may indicate either reduced interest or viewed as less relevant by the participants. A substantial proportion, 56.7%, are classified under "Did not Answer," suggesting that a significant number either lack specific training preferences or opted not to disclose their choices. The respondents were permitted to select multiple courses from the provided list, as illustrated by the total responses exceeding the overall number of participants. This data is valuable for gaining insights into individuals' preferences and motivations regarding career development opportunities.

Table 4. Motivations for Pursuing Advanced Studies

Motivations	Frequency	Percentage (%)
1. For Professional Development	59	48.4%
2. For Promotion	19	15.6%
3. For Opportunity	1	0.8%
Sub-total	79	64.8%
Did not Answer	43	35.2%
Total	122	100%

Table 4 provides insights into the primary motivations expressed by respondents for pursuing advanced studies, allowing participants to select multiple reasons for their decisions. The dominant motivation identified is "For professional development," with a notable 48.4% of respondents citing this as a key factor. This finding suggests a strong interest among participants in enhancing their skills and knowledge to facilitate career growth and progression. Following this, a significant 15.6% indicated "For promotion," highlighting aspirations for improved career advancement opportunities within their current roles. However, 35.2% of respondents fell into the "Did not Answer" category, indicating a considerable number who chose not to specify their reasons for enrolling in the career development program. In contrast, the least frequently cited motivation was "For Opportunity," which made up only 0.8% of the responses. This low percentage suggests that this reason may hold limited significance or relevance for the respondents. Considering the participants had the option to indicate multiple motivations, the total responses exceed the number of individual respondents. Understanding these motivations is crucial for the development and promotion of career advancement programs tailored to meet the professional aspirations and objectives of individuals.

Employment Profile of BSMA Graduates

Table 5. Employment

	Frequency	Percentage (%)
1. Yes	82	76.6%
3. No	19	17.8%
4. Never Been Employed	6	5.6%
Total	107	100%

In Table 5 reveals that out of 107 respondents, a substantial majority (76.6%) are currently employed, as indicated by their affirmative responses ("Yes"), 17.8% of respondents indicated "No," reflecting individuals who have some employment history but are not currently engaged in work at the time of the survey. Furthermore, 5.6% of participants reported that they have never been employed ("Never Employed"), indicating a total lack of work experience up to the survey period. These statistics offer valuable insights into the employment status of respondents, demonstrating that while a notable portion is employed, it is crucial to recognize the diversity of employment circumstances among the respondents. Some individuals have never held a job, while others have a history of employment yet find themselves jobless at present. Understanding these varying employment statuses is essential for comprehensively analyzing labor market dynamics

Table 6. Reasons for Unemployment

Reasons	Frequency	Percentage (%)
3. Did not look for a job	11	9.5%
3. No job opportunity	9	7.8%
4. Family concern and decided not to find a job	6	5.2%
2. Lack of work experience	5	4.3%
5. Advance or further study	3	2.6%
Sub-total	34	29.3%

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<i>Employed</i>	82	70.7%
<i>Total</i>	116	100%

Table 6 provides a detailed examination of the factors contributing to unemployment among the respondents, offering a precise insight into their situations. The analysis reveals that 29.3% of the surveyed sample, which corresponds to 34 individuals, cited reasons for their unemployment. Prominent factors include 9.5% of respondents who indicated they did not look for a job, 7.8% who reported a lack of job opportunities, and 5.2% who chose to pursue further or advanced studies. Additionally, family obligations leading to the decision to refrain from job searching accounted for 4.3%, while a lack of work experience was noted by 2.6% of the respondents. The subtotal captures the combined percentages of these stated reasons. It is essential to note that, despite the option for multiple responses, the total frequency does not align with the overall count of 107 respondents, likely due to overlapping reasons mentioned by some individuals. In contrast, the remaining 70.7% of the sample is currently employed, highlighting the complex interplay of factors influencing employment status within the surveyed cohort.

Table 7. Present Employment Status

	Frequency	Percentage (%)
1. Regular or Permanent	38	35.5%
2. Contractual	15	14%
3. Casual	12	11.2%
4. Temporary	9	8.4%
5. Self-employed	8	7.5%
<i>Sub-total</i>	82	76.6%
<i>Currently Unemployed</i>	25	23.4%
<i>Total</i>	107	100%

Table 7 provides a comprehensive overview of the employment status of the respondents, indicating a diverse distribution across different employment categories. The findings reveal that a substantial majority, specifically 76.6% of the sample, is currently employed. The predominant group being in "Regular or Permanent" positions, which constitutes 35.5% of the total. The analysis further categorizes the employment types, showing that 14% of respondents hold contractual jobs, 11.2% are in casual employment, 8.4% occupy temporary roles, and 7.5% are self-employed. However, it is noteworthy that a significant segment, 23.4%, of the respondents remain unemployed. This research underscores the complex employment dynamics within the surveyed population, highlighting both the diversity of employment types and the challenges faced by a significant number of individuals in attaining stable employment.

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

	Frequency	Percentage (%)
1. Communication Skills	2	1.9%
2. Entrepreneurial Skills	1	0.9%
3. Accounting, Leadership, and Self discipline	1	0.9%
4. Technical Skills	1	0.9%
5. Financial management and Entrepreneurial Skills	1	0.9%
6. Basic Accounting	1	0.9%
7. Adaptability and Able to generate properly	1	0.9%
<i>Sub-total</i>	8	7.5%
<i>Not Self-Employed</i>	99	92.5%
<i>Total</i>	107	100%

Table 8 presents data on the utilization of college-acquired skills in self-employment among respondents, indicating that only 7.5% of the sample, equating to eight individuals, are currently self-employed. Among this group, the largest share of skill application is attributed to "Communication Skills," which constitutes 1.9% of the total. Other skills, including Entrepreneurial Skills, Accounting, Leadership, Self-Discipline, Technical Skills, Financial Management, Basic Accounting, Adaptability, and the ability to generate income, each account for 0.9%. A significant majority, 92.5% of respondents, report that they are not engaged in self-employment. This finding suggests that the application of skills gained in college towards self-employment opportunities is limited. The predominance of non-self-employed individuals indicates areas that warrant further inquiry, particularly regarding the

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alignment between acquired skills and the current employment market's demands. This could shed light on the patterns of skill application within the surveyed demographic.

Table 9. Present Occupation

	Frequency	Percentage (%)
1. Finance and Accounting team	36	33.6%
3. Government Employee	9	8.4%
2. Self-employed	8	7.5%
4. Bank Employee	7	6.5%
5. Loan Processor	5	4.8%
6. Supervisor	3	2.8%
7. Negosyo Center Business Counselor	2	1.9%
8. Cashier	2	1.9%
9. Private Employee	2	1.9%
10. Online Teacher	1	0.9%
11. Nursing Attendant	1	0.9%
12. Church Bookkeeper	1	0.9%
13. Customer Consultation Supervisor	1	0.9%
15. Assistant Project Associate	1	0.9%
16. Disbursing Officer II	1	0.9%
17. Branch Accountant	1	0.9%
18. Branch Assistant	1	0.9%
Sub-total	82	76.6 %
Currently Unemployed	25	23.4%
Total	107	100 %

Table 9 presents a comprehensive overview of the occupational distribution among the respondents in this study. The most prevalent professions identified within the sample are finance and accounting team, self-employed individuals, and government employees. Notably, finance and accounting team comprise the largest group, with 36 individuals, representing 33.6% of the total respondents. The self-employed category follows closely, accounting for 7.5% of the surveyed population. Government employees rank third, with 9 individuals, corresponding to 8.4% of the sample, underscoring a significant presence of respondents in public sector roles. Additionally, several job titles are represented by a mere 1.9% of the respondents, including "Negosyo Center Business Counselor," "Cashier," and "Private Employee," reflecting the diversity of occupations within the sample. The remaining occupations listed account for 0.9% each. Furthermore, a considerable segment, amounting to 23.4%, consists of respondents who are currently unemployed. Analyzing the distribution of various job titles is critical for deriving insights into the occupational landscape of the respondents, thereby informing the development of targeted career advancement programs and support initiatives.

Table 10. Current Company's Major Line of Business

	Frequency	Percentage (%)
1. Financial Intermediation	30	28%
4. Other Community, Social and Personnel Service Activities	9	8.4%
5. Wholesale and Retail Trade, Repair of Motor Vehicles	7	6.5%
8. Manufacturing	7	6.5%
10. Public Administration and Defense; Compulsory Social Security	6	5.6%
7. Real Estate, Renting and Business Activities	5	4.7%
2. Education	5	4.7%
3. Health and Social Work	3	2.8%
6. Private Households with Employed Person	3	2.8%
9. Hotels and Restaurants	3	2.8%
11. Electricity, Gas, and Water Supply, Construction	2	1.9%
12. Agriculture, Hunting and Forestry	2	1.9%

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Sub-total	82	76.6%
Currently Unemployed	25	23.4%
Total	107	100%

The analysis reveals that "Financial Intermediation" is the leading sector among respondents, comprising 28% of the total. In second place is "Other Community, Social and Personnel Service Activities," which represents 8.4% and reflects a notable presence of individuals employed in government or related sectors. Additionally, "Wholesale and Retail Trade" and "Manufacturing" account for 6.5% of respondents, indicating another significant area of employment. Conversely, the sectors with the lowest representation are "Electricity, Gas and Water Supply" and "Agriculture, Hunting, and Forestry," each attracting only 1.9% of respondents. Additionally, a significant proportion of 23.4% of respondents reported being unemployed. These findings highlight the distribution of employment across various sectors, underlining the importance of this data for informing policy decisions, directing resource allocation, and developing workforce strategies that address the diverse economic conditions and employment requirements within the surveyed community.

Table 11. Place of work

	Frequency	Percentage (%)
1. Local	78	72.9%
2. Abroad	4	3.7%
Sub-total	82	76.6%
Currently Unemployed	25	23.4%
Total	107	100%

Analyzing the data on the geographic distribution of employment, the findings reveal that a substantial majority of respondents, comprising 76.6%, are employed locally. Conversely, a small fraction, specifically 3.7%, report employment abroad, indicating that only a minority of respondents are employed outside their home country

Table 12. First Job After College

	Frequency	Percentage (%)
1. Yes	56	52.3%
2. No	26	24.3%
Sub-total	82	76.6%
Currently Unemployed	25	23.4%
Total	107	100%

In the examination of data pertaining to respondents' employment status in relation to their post-college experiences indicates a fairly balanced distribution of responses. About 52.3% of the respondents affirmed that this is their inaugural job following college graduation, while a slightly lesser percentage, specifically 24.3%, noted that they have held jobs prior to this position. This distribution illustrates a noteworthy mix of first-time entrants into the workforce and individuals who have previously engaged in professional employment.

Table 13. Reasons for Staying on the Job

Reasons	Frequency	Percentage (%)	Proportion of Cases
1. Salaries	48	24.5%	44.9%
2. Related to special skill	31	15.8%	29%
3. Related to course or program of study	27	13.8%	25.2%
4. Career Change	10	5.1%	9.4%
5. Peer influence	10	5.1%	9.4%
6. Family Influence	8	4.1%	7.5%
7. Proximity of residence	6	3.1%	5.6%
8. To gain Experience	3	1.5%	2.8%
9. Work-life balance	1	0.5%	0.9%
10. Equity	1	0.5%	0.9%

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Sub-total	145	74%	135.6%
Not Staying in their First Job	26	13.2%	24.3%
Currently Unemployed	25	12.8%	23.4%
Total	196	100%	183.3%

The study indicates that 24.5% of respondents identified salary as the primary motivation for remaining in their current positions. Furthermore, 15.8% of individuals noted that their decision to stay is significantly influenced by the relevance of the job to their specific skill set, highlighting the importance they place on utilizing their unique abilities in their work. Closely following this, 13.8% of respondents cited the alignment of their job with their academic program or course of study, emphasizing the value of a career that resonates with their educational background. On the other hand, the least mentioned factors for job retention, each at just 0.5%, included work-life balance and equity, indicating that these elements are of lesser concern for some individuals. Additionally, perceptions of the employer's reputation and the objective of gaining experience in the accounting field were cited infrequently as reasons for job continuation. Importantly, respondents were allowed to select multiple motivations, leading to a total of responses exceeding the number of participants in the study. The survey also uncovered notable trends, including that 26% of participants did not remain in their first job and 12.8% were unemployed at the time of the survey. Overall, the findings illustrate a complex array of motivations that influence individuals' decisions to stay in their jobs, balancing financial considerations with personal skill alignment and academic relevance, while also reflecting varied levels of importance placed on workplace environment and employer reputation.

Table 14. Relevance of First Job to BSMA Course

	Frequency	Percentage (%)
1. Yes	49	45.8%
2. No	7	6.5%
Sub-total	56	52.3%
Not Staying in their First Job	26	24.3%
Unemployed	25	23.4%
Total	107	100%

This research examines the relationship between respondents' initial employment and their academic courses in college. The results demonstrate that a significant portion (45.8%) of participants found their first job to be related to their field of study, indicating a successful transition from educational training to professional practice. This alignment suggests that many graduates were able to enter careers that directly corresponded to their academic pursuits. Conversely, a smaller group (6.5%) indicated that their first job did not correlate with their college coursework, revealing a potential gap between their educational background and initial employment opportunities. In addition, 26 respondents, accounting for 24.3% of the sample, did not remain in their first job, suggesting a link between the perceived relevance of their initial positions and job retention. This trend implies that those who experienced a mismatch between their first job and their academic studies were more likely to seek alternative career prospects. Moreover, 25 individuals (23.4%) reported being unemployed since graduation.

Table 15. Reason for Accepting the Job

Reasons	Frequency	Percentage (%)	Proportion of Cases
1. Salaries	48	25.3%	44.9%
2. Related to course or program of study	32	16.8%	30%
3. Related to special skill	30	15.8%	28%
4. Proximity of residence	12	6.3%	11.2%
5. Career Change	8	4.2%	7.5%
8. To gain Experience	1	0.5%	0.9%
9. Work-life balance	1	0.5%	0.9%
Sub-total	132	69.5%	123.4%
Not Staying in their First Job	26	13.7%	24.3%
Unemployed	25	13.1%	23.4%
Not Related to their First Job	7	3.7%	6.5%
Total	190	100%	177.6%

The data collected elucidates the various motivations for accepting respondents' first jobs, highlighting several key factors. A predominant driver, identified by 25.3% of participants, is the consideration of salary. Trailing closely is the alignment of the job with respondents' academic backgrounds, reported by 16.8%. This underscores the importance individuals place on applying their educational training in their professional roles. Additionally, 15.8% of respondents indicated that their acceptance was influenced by the job's relevance to a specific skill they possess, illustrating the importance of utilizing personal abilities in their employment. Proximity to their residence emerged as a factor for 6.3% of respondents, suggesting that convenience and practicality regarding job location are significant considerations. Other factors such as gaining experience and achieving work-life balance were mentioned less frequently. Notably, there were seven respondents representing 3.7% who acknowledged that their first job was not related to their field of study. The data specifically pertains to participants whose first employment situation was aligned with their college course or program and who opted to remain in that position. Overall, the findings reveal the diverse motivations that individuals consider when accepting job offers, encompassing dimensions such as educational alignment, skill application, and pragmatic aspects like location and compensation.

Table 16. Reasons for Changing the Job

Reasons	Frequency	Percentage (%)	Proportion of Cases
1. Salaries	31	19%	29%
2. Career Change	14	8.6%	13.1%
3. Related to course or program of study	14	8.6%	13.1%
4. Related to special skill	11	6.7%	10.3%
5. Proximity of residence	5	3.1%	4.7%
6. Wanted to go abroad	1	0.6%	0.9%
Sub-total	76	46.6%	71.1%
Did not answer	13	8%	12%
Related to their First Job	49	30. %1	45.8%
Unemployed	25	15. %3	23.4%
Total	163	10%0	152.3%

The data provides insights into the factors influencing individuals' job transitions. A significant 19% of respondents identified salary as a primary motivator for changing jobs, highlighting the critical importance of financial incentives in employment decisions. Following this, 8.6% of participants expressed a desire for a career change, indicating a proactive stance towards shaping their professional paths. Another 8.6% noted that the compatibility of their new job with their field of study played a significant role in their decision to change roles, emphasizing the importance placed on aligning education with career aspirations. Additionally, 6.7% of respondents indicated that leveraging their unique skills was a crucial factor in their job transitions, suggesting that skill utilization and overall job satisfaction are vital considerations. Practical factors, such as the proximity of the new job to their residence, were cited by 3.1% of individuals, showing that location still affects job change decisions. Other considerations, including the work environment and the option for flexible work arrangements, were mentioned less frequently. Among the respondents, 25 individuals had been unemployed since graduation, representing 15.3% of the total sample, while 8% did not provide a specific reason for their job change. This analysis focuses on the motivations for changing jobs among those who did not remain at their first position and those whose initial jobs did not align with their academic backgrounds.

Table 17. Duration of Tenure in First Job

	Frequency	Percentage (%)
1. 1 to 6 months	18	16.8%
2. 7 to 11 months	15	14%
5. 2 years less than 3 years	11	10.3%
4. 1 year to less than 2 years	10	9.3%
5. Less than a month	8	7.5%
7. 3 years to less than 4 years	1	0.9%
Sub-total	63	58.9%
Did not answer	19	17.8%
Unemployed	25	23.4%
Total	107	100%

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Table 17 presents findings on the duration of individuals' initial employment experiences. Among the surveyed respondents, 58.9% reported their tenure in their first job, whereas 17.8% did not specify a duration. The data indicates that a majority of individuals experienced relatively short employment durations, with 16.8% working for a period of 1 to 6 months and 14% remaining in their first position for 7 to 11 months. Additionally, 10.3% of respondents were employed for a duration of 2 years to less than 3 years. Notably, a significant portion, 23.4%, indicated that they have been unemployed since graduating. This data illustrates the variability in the length of initial employment among individuals, revealing a spectrum where some participants engaged in brief employment stints while others chose longer commitments.

Table 18. First Job Acquisition

	Frequency	Percentage (%)
1. As walk-in applicant	25	23.4%
2. Recommended by someone	18	16.8%
3. Response to an advertisement	14	13.1%
4. Information from friends	11	10.3%
5. Family business	7	6.5%
6. Online job portal platform like Mynimo	5	4.7%
7. Job fair or public employment	2	1.9%
Sub-total	82	76.6%
Unemployed	25	23.4%
Total	107	100%

The data results shed light on the various approaches individuals utilized to secure their first job. A prominent finding is that 23.4% of respondents obtained their initial employment as walk-in applicants, showcasing a proactive approach to job searching. Additionally, 16.8% credited recommendations from acquaintances as a key factor in their job acquisition, underscoring the importance of personal and professional networks in the employment landscape. The role of traditional job postings remains apparent, with 13.1% of participants discovering their first job through advertisements. Furthermore, 10.3% of respondents relied on information from friends, further illustrating the influence of peer networks during the job-seeking process. Other avenues, such as family businesses, job portals or websites, and job fairs, were mentioned less frequently. The "unemployed ever since" category encompasses individuals who have been without a job continuously since graduation, highlighting a group that has faced ongoing difficulties in entering the workforce. Collectively, these findings provide valuable insights into the diverse pathway's individuals take to enter the labor market, emphasizing the significant role of personal connections and proactive job-hunting strategies in obtaining their first positions.

Table 19. Time Taken to Secure First Job

	Frequency	Percentage (%)
1. 1 to 6 months	31	29%
2. Less than a month	29	27.1%
3. 7 to 11 months	13	12.1%
4. 1 year to less than 2 years	5	4.7%
5. 2 to 4 months	2	1.9%
6. 2 years less than 3 years	1	0.9%
7. 1 week	1	0.9%
Sub-total	82	76.6%
Unemployed	25	23.4%
Total	107	100%

The survey data indicates that the majority of respondents (29%) secured their first job within a timeframe of 1 to 6 months, suggesting a moderate duration for job acquisition. Additionally, 27.1% found employment in less than a month, reflecting a relatively effective job search process for a substantial portion of participants. Furthermore, 12.1% reported that their job search lasted between 7 to 11 months, highlighting a longer yet reasonable period for finding employment. Smaller percentages also indicated various durations, such as securing a job within one year to less than two years, 2 to less than 3 years, or within 2 to 4 months or even a week. This variability illustrates the diverse experiences individuals face when entering the workforce for the first

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time. There exists a subset of respondents categorized as "continuously unemployed," who have remained without employment from the time of their graduation up to the present. The findings underscore a wide range of transition periods, emphasizing the distinct challenges that graduates encounter as they strive to enter the labor market.

Table 20. Job Level Position (First Job)

	Frequency	Percentage (%)
1. Rank or Clerical	78	72.9%
2. Professional, Technical, or Supervisory	3	2.8%
3. Managerial or Executive	1	0.9%
Sub-total	82	76.6%
Unemployed	25	23.4%
Total	107	100%

The data reveals the distribution of job-level positions held by individuals in their initial employment. A significant majority, 72.9%, commenced their careers at the clerical or entry-level rank, indicating a predominant trend towards starting in administrative or foundational roles. The findings backed up the study of Bonete (2011), which shows Rank or Clerical position is most answered. Conversely, only 2.8% of respondents began their careers in professional, technical, or supervisory positions, highlighting that a relatively small fraction entered the workforce in roles requiring specialized skills or managerial duties. Additionally, the category of "continuously unemployed" accounts for 23.4% of participants, representing those who were unable to secure employment following graduation and have remained jobless at the time of the survey. This data provides insights into the initial job placements individuals acquired, illustrating the spectrum of positions and responsibilities they undertook as they launched their professional journeys.

Table 21. Job Level Position (Current or Present Job)

	Frequency	Percentage (%)
1. Rank or Clerical	66	61.7%
3. Self-employed	8	7.5%
2. Professional, Technical, or Supervisory	7	6.5%
4. Managerial or Executive	1	0.9%
Sub-total	82	76.6%
Unemployed	25	23.4%
Total	107	100%

The data presents an analysis of the job-level positions currently held by individuals in their employment. A notable 61.7% of respondents occupy rank or clerical positions, indicating that a significant portion of the sample is engaged in entry-level or administrative roles. Furthermore, 7.5% are self-employed, suggesting that a smaller segment of respondents has pursued entrepreneurial endeavors. Additionally, 6.5% hold professional, technical, or supervisory roles, reflecting that many individuals possess positions that require specialized skills, expertise, or supervisory functions. Lastly, only 0.9% of respondents are in managerial or executive roles, indicating that those in high-level managerial positions represent a minority within their organizations. This data offers a comprehensive overview of the distribution of job levels among respondents, spanning from entry-level to managerial or self-employed positions.

Table 22. Initial Gross Monthly Earnings in First Job After College

	Frequency	Percentage (%)
1. P10,000.00 to less than P15,000.00	27	25.2%
2. P15,000.00 to less than P20,000.00	21	19.6%
3. P5,000.00 to less than P10,000.00	19	17.8%
4. P20,000.00 to less than P25,000.00	7	6.5%
5. P25,000.00 and above	5	4.7%
6. Below P5,000.00	3	2.8%
Sub-total	82	76.6%
Unemployed	25	23.4%
Total	107	100%

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The data outlines the initial gross monthly earnings of individuals in their first job following college graduation. The findings reveal that a significant proportion of respondents, specifically 25.2%, reported earnings between P10,000.00 and less than P15,000.00. Meanwhile, 19.6% fell within the P15,000.00 to less than P20,000.00 range, and 17.8% earned between P5,000.00 and less than P10,000.00. Notably, 6.5% of participants earned within the P20,000.00 to less than P25,000.00 range, while 4.7% reported earnings of P25,000.00 and above, showcasing a spectrum of starting salary levels. A smaller fraction of the respondents (2.8%) began their careers with gross monthly earnings below P5,000.00. Additionally, it was noted that 23.4% of individuals remained "continuously unemployed" since graduating, having not secured employment since that time. This distribution of initial gross monthly earnings highlights the diverse financial trajectories encountered by graduates as they enter the workforce.

Table 23. Relevance of College Curriculum to First Job

	Frequency	Percentage (%)
1. Yes	69	64.5%
3. No	13	12.1%
Sub-total	82	76.6 %
Unemployed	25	23.4%
Total	107	100 %

The data indicates that a majority of respondents (64.5%) found their college curriculum to be relevant to their first job. Conversely, a significant minority (12.1%) expressed that their college education lacked relevance to their initial employment, highlighting a perceived disconnect between academic preparation and the practical demands of the workforce. This variation in perspectives reflects the differing experiences individuals have regarding the alignment of their educational background with early career requirements.

Table 24. Useful College Competencies in First Job

	Frequency	Percentage (%)	Proportion of Cases
1. Critical Thinking skills	65	20.7%	60.7%
2. Communication skills	48	15.3%	44.9%
3. Human Relations skills	47	15%	43.9%
4. Information Technology skills	44	14%	41.1%
3. Problem-solving skills	41	13%	38.3%
6. Entrepreneurial skills	31	9.9%	29%
Sub-total	276	87.9 %	257.9%
Curriculum Not Relevant to First Job	13	4.1%	12.2%
Unemployed	25	8%	23.4%
Total	314	100 %	293.5%

The data collected on competencies developed during college reveals valuable insights into what individuals found most beneficial in their initial employment experiences. The predominant competency identified was critical thinking, noted by 20.7% of respondents, which emphasizes the necessity of analytical and evaluative skills in the workplace. Close behind, 15.3% of respondents highlighted the importance of communication skills, indicating their pivotal role in professional environments. Additionally, 15% of individuals considered human relations skills as very useful, reflecting the essential nature of interpersonal and social capabilities. Information technology skills were recognized by 14% of respondents, underlining the critical need for technical proficiency in roles reliant on digital tools, particularly within accounting for software and data analysis. Problem-solving skills were mentioned by 13% of respondents, while entrepreneurial skills were acknowledged by 9.9%, suggesting that while less prevalent, these competencies also hold value. Notably, 4.1% of participants expressed that the curriculum did not align with their first job, a figure that highlights potential gaps in the skillsets that may affect their employability and career success. This evidence suggests that a curriculum designed to integrate these competencies could better equip students for the diverse demands of the management accounting profession. Those who indicate that their educational experience was not relevant may lack essential skills, which could hinder their transition into the workforce. For students specializing in management accounting, these competencies serve as complementary assets to technical knowledge.

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Contribution of SCC to the personal growth of Bachelor of Science in Management Accounting.

Table 25. Achieving Excellence

	Mean	SD	Interpretation
1. I consistently seek opportunities for professional development to enhance my skills and knowledge in the field of accounting	3.64	0.58	High Extent
2. I am dedicated to continually refining my abilities through practice and learning.	3.58	0.52	High Extent
3. I consistently set challenging goals and work diligently to accomplish them.	3.53	0.63	High Extent
4. I am aware that attaining excellence requires not only individual effort but also effective collaboration and the capacity to learn from others in my field.	3.60	0.57	High Extent
5. I view setbacks and failures as valuable teachings, refining my strategies and bolstering my determination to succeed.	3.64	0.54	High Extent

Hypothetical Mean Range: 4.00 – 3.26 (*High extent*); 3.25 – 2.51 (*Moderate extent*); 2.50 – 1.76 (*Little extent*); 1.75 – 1.00 (*Very little*)

The data analysis reveals that participants strongly align with the core value of "Achieving Excellence." The first statement received the highest average score of 3.64, reflecting clear agreement within the "High extent" category. In contrast, the third statement had the lowest average score, with a mean of 3.53. This demonstrates a strong tendency among former students to fully embrace and support the concept of "Achieving Excellence," which was instilled during their time at the school. The resounding consensus among people about this vital principle underscores its importance in molding their professional perspective and possibly impacting their career paths. The information above demonstrates the significance of the school's unwavering commitment to attaining outstanding standards, which is a pillar in supporting its graduates' success and professional development. These results also offer insightful information that expands the tracer study's purview.

Table 26. Cultivating Peaceful Environment

	Mean	SD	Interpretation
1. I believe in promoting a peaceful and harmonious workplace atmosphere among colleagues.	3.62	0.53	High Extent
2. I actively participate in resolving conflicts and misunderstandings to foster a peaceful workplace environment.	3.43	0.59	High Extent
3. I encourage empathy and understanding among individuals contributes to a harmonious setting.	3.58	0.52	High Extent
4. I demonstrate kindness and compassion towards others and fosters a peaceful atmosphere.	3.58	0.50	High Extent
5. I acknowledge that effective communication and attentive listening are crucial for fostering a peaceful and cooperative work environment.	3.65	0.48	High Extent

Hypothetical Mean Range: 4.00 – 3.26 (*High Extent*); 3.25 – 2.51 (*Moderate Extent*); 2.50 – 1.76 (*Little Extent*); 1.75 – 1.00 (*Very Little*)

In this core principle, the participants continuously showed a high level of agreement with each of the five statements. The first statement, with a mean score of 3.65, had the highest average score. On the other hand, the second statement scored 3.43, which was the lowest average score. Every score was firmly within the range that indicated "High Extent. The pattern of replies indicates that people think creating a calm atmosphere is very important since they feel it has a big influence on their experiences and professional development. According to the aforementioned findings, the respondents recognize and place a high value on the institution's adherence to this fundamental principle, underscoring its beneficial impact on their professional goals.

Table 27. Taking Care of Mother Earth

	Mean	SD	Interpretation
1. I actively practice eco-friendly approaches in my professional responsibilities to contribute to environmental conservation.	3.47	0.56	High Extent

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support initiatives in my workplace that promote sustainability and environmental consciousness.	3.46	0.61	High Extent
make a conscious effort to recycle materials with my commitment to environmental stewardship.	3.42	0.62	High Extent
am willing to make personal sacrifices for the sake of the environment.	3.48	0.58	High Extent
engage in continuous environmental education and awareness campaigns both in my personal and professional life in order to remain informed about current environmental issues.	3.42	0.60	High Extent

Hypothetical Mean Range: 4.00 – 3.26 (*High Extent*); 3.25 – 2.51 (*Moderate Extent*); 2.50 – 1.76 (*Little Extent*); 1.75 – 1.00 (*Very Little*)

The results of the analysis showed that the participants' viewpoints and the core value were highly aligned. With the highest average rating of 3.48, the fourth statement fell into the "High Extent" category. However, the third and fifth statements, which also fell into the "High Extent" category, both had the lowest average score of 3.42. The aforementioned results imply that people view the institution's emphasis on "Taking Care of Mother Earth" to be very meaningful, which may have an impact on their professional behavior and strengthen their dedication to environmental sustainability.

Table 28. Serving Humanity

	Mean	SD	Interpretation
1. I actively seek opportunities to engage in community service and social initiatives.	3.50	0.59	High Extent
2. I perceive my role as an accountant (or any job) to contribute positively to the well-being of society and not just for personal gain.	3.48	0.63	High Extent
3. I actively participate in fundraising efforts to support those in need.	3.33	0.69	High Extent
4. I encourage and inspire those around me to get involved in actions that benefit humanity.	3.50	0.59	High Extent
5. I believe that small acts of kindness can lead to meaningful change over time.	3.66	0.46	High Extent

Hypothetical Mean Range: 4.00 – 3.26 (*High Extent*); 3.25 – 2.51 (*Moderate Extent*); 2.50 – 1.76 (*Little Extent*); 1.75 – 1.00 (*Very Little*)

The data analysis indicates that a majority of respondents highly identify with the core value of "Serving Humanity." The fifth statement achieved the highest average score of 3.66, demonstrating a continued high endorsement of the importance of serving humanity in their professional lives. Conversely, the third statement received the lowest average score, yielding a mean of 3.33. Based on their consistently high agreement levels throughout the assertions, these findings indicate that the institution's emphasis on the fundamental value of "Serving Humanity" has had a major positive impact on the professional life of the surveyed alumni.

CONCLUSION

This study explored key trends in participants' professional landscapes, showing a reliance on alternative career paths due to challenges with qualifying exams and peer influence. While most are employed, a significant number remain unemployed, indicating barriers to workforce re-entry. There is a growing demand for personalized training and advanced studies tailored to individual goals and market needs. Participants emphasize the importance of critical thinking and communication skills, highlighting the need for educational institutions to cultivate these competencies. The assignment theory proposed by Allen and Velden (2001) aligns with the findings of this study by emphasizing the critical role of educational alignment in facilitating effective career transitions and job advancement, while also acknowledging the potential educational mismatches that may impact career trajectories. Additionally, the study highlighted values such as excellence, environmental responsibility, and service to humanity, which reflect the ethical considerations influencing career choices. Overall, the research emphasized the importance of aligning education, skills, values, and motivations to successfully navigate a fulfilling career path.

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