

An Analysis on Determinant Factors of Accounting Graduates Towards Career Path: A Tracer Study

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Abstract: *This tracer study focuses on the employability of the graduates of the Mabalacat City College from batch 2020, 2021, and 2022 by determining the factors associated with their chosen career path. The respondents of the study were 98 graduates of Accountancy in Mabalacat City College who were asked to answer a survey questionnaire through MS Forms which was given to them through online. Results revealed that two of the determined factors were significant to the graduate's employment status and these are "Related to Special Skills" and "Related to the Course of Study". Results also revealed that "Salaries and Benefits" is not considered as one of the determined factors affecting the employment status of the respondents. Finally, the researchers suggest to conduct a tracer study every 4 years to deepen the context of this study and to continuously update the whereabouts of the graduates of Bachelor of Science in Accountancy specifically in Mabalacat City College.*

Keywords: *Employability of BSA graduates, tracer study*

1. INTRODUCTION

Parents often pushed their children to complete college degrees due to the belief that higher education enhanced employability, as Lane (2022) suggested that possessing a degree could give applicants an advantage in the job market. Choosing the right college course was crucial for pursuing career aspirations and acquiring relevant skills valued by employers. For instance, the Bureau of Labor Statistics (2022) noted a 7% increase in demand for accountants and auditors, prompting students to pursue Bachelor of Science in Accounting degrees. This job required competent individuals with specific traits, abilities that could be learned and trained in, knowledge of the courses, and the ethics of being a good accountant as stated in the Code of Ethics for Professional Accountants. In addition, the effectiveness of the curriculum was determined by the graduates' performance during their internships. However, despite obtaining qualifications, graduates might have faced job mismatch, where they were either overqualified or underqualified for their positions. Research by the Philippine Institute for Development Studies (PIDS) found that 40% of employed individuals in the Philippines held degrees exceeding job requirements, yet received only a slight salary increase compared to those with

expected qualifications. Therefore, while education was valuable, ensuring alignment between skills and job demands was crucial to avoid job mismatch.

To address these issues, this research investigated the post-graduation landscape for accounting graduates from Mabalacat City College through a tracer study. It examined their current employment status and delved into the key determinants influencing their career trajectories. These determinants encompassed factors such as job market availability, employer expectations, individual personality traits, and professional preferences, alongside financial considerations. Building upon prior research by Cahyadi et al. (2019) and Alimbudiono (2020) which explored various aspects of accounting careers, including compensation structures, professional recognition, and the impact of accounting knowledge on career aspirations, this study focused on understanding the decision-making factors that influenced career choices among accounting graduates. This understanding was crucial as it informed curriculum development and career counseling initiatives within educational institutions, ultimately empowering students to make informed career decisions. By investigating these determinants, the study sought to contribute to the existing body of knowledge concerning employment outcomes and

career decision-making processes specific to accounting graduates.

In addition, the study further aspired to enhance accounting students' cognizance of their career trajectories, external influences impacting those paths, and the professional realities they could expect to encounter. The findings would also have benefited college administrators by offering valuable insights into student needs and interests, potentially leading to improved recruitment, retention rates, and enrollment for accounting programs. In essence, the research undertook the objectives of empowering students for personal and professional success while concurrently supporting educational institutions in aligning their programs with the dynamic requirements of the job market.

2. REVIEW OF RELATED LITERATURE

Accounting is a popular field of study that offers multiple career opportunities. However, finding work after graduation can be difficult for many accounting graduates. There has been growing concern in recent years about the employment outcomes of accounting graduates in various countries, including Australia. According to the study by Jackson D (2018), graduate students' employment results in accounting and finance in Australia showed that many of them were only able to find short-term jobs, and a lot of them were working as casual employees who do not fully utilize their skills and knowledge. The high casual employment rates and low self-employment rates may suggest that there are limited opportunities for graduates to use their skills and knowledge in meaningful ways. It is also concerning that almost half of those who are working are not in graduate-level employment, which may indicate a mismatch between the skills that graduates have and the skills that employers are looking for.

Jackson et al. (2018) also found out that it's difficult for those people who graduate from university in Australia with degrees in accounting and finance to find full-time jobs, and many end up working in temporary or casual positions. Only 55% of those who are working are actually in a position that demands a university degree. The study also showed that men and older graduates are more likely to be self-employed, while women and younger graduates are more likely to be underemployed or working in jobs that don't require a degree. Overall, the study highlights the challenges that accounting and finance graduates face in finding good jobs and suggests that there is still work to be done to improve outcomes for these graduates.

Furthermore, Calumpiano D. (2023) states that there is a significant gap between the degrees to which graduates possess employability skills and the degree to which employers evaluate their performance in the workplace. It is suggested that the program ought to implant a strategy on employability estimates in its educational plan and ought to likewise investigate ways of advancing and improving these employability abilities and individual ascribes of its alumni.

Graduates need to have a better awareness of the unique employability skills that companies in their fields are looking for to close this gap.

According to Calma R (2019), the study looked at how well graduates from Baliuag University's BS Accountancy program were doing in finding jobs related to their field. The study found that all of the graduates were working in jobs related to accounting, and many of them were in higher-level positions. The study also found that most graduates were able to find jobs within a few months of taking their certification exam.

As stated by Sharif et al., (2019) the results of the study illustrated the relative relevance of numerous job choice factors as well as the varied statistical significance of the averages of the influencing variables. By designating all of these variables as "influencers" on career choice, this study aimed to investigate the roles of parents, role models, future earnings, future status, and cultural differentiation.

3. CONCEPTUAL FRAMEWORK

The framework was structured in a manner that reflected how the study was conducted and how research objectives were achieved. The first part of the framework presented the independent variable, which was the general profile of BSA graduates from S.Y. 2019-2020, 2020-2021, and 2021-2022, analyzed based on their age, gender, year graduated, and employment data. The second part contained the dependent variable, which was the graduates' current career or employment data, factors influencing the graduates' careers, as well as the employment gap between graduation and employment. The data gathered determined the relevance of the Bachelor of Science in Accountancy Program with their current job placement.

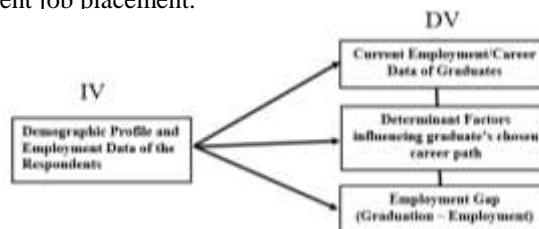


Fig. 1: Conceptual Paradigm

4. STATEMENT OF THE PROBLEM

The study aimed to describe the employability of the graduates and determine the factors relating to the career choice of accounting graduates from Mabalacat City College from S.Y. 2019-2020, 2020-2021, and 2021-2022. The following specific problems were considered:

1. Demographic Profile of the participants:
 - 1.1 Sex
 - 1.2 Age
 - 1.3 Year Graduated
2. Employment Data

- 2.1.1 Current Employment Status
- 2.1.2 Nature of Job
- 2.1.3 The Locality of their Job
- 2.1.4 Relevance of their first Employment to BSA
- 2.1.5 Employment gap between the respondent’s graduation to their first employment

- 3. What are the significant factors that influenced the career choice of accounting graduates?
- 4. How important are the skills provided by the institution to your current job?
- 5. Is there a significant effect of the determinant factors on the graduates’ employment status?

5. SIGNIFICANCE OF THE STUDY

This tracer study was deemed beneficial and valuable to the following:

To the Mabalacat City College, integrating tracer studies into the evaluation of school accreditation processes, this research will provide a comprehensive understanding of the long-term outcomes and value-added by accredited institutions. Through meticulous analysis of graduates' career paths, employment status, and professional development, it seeks to improve educational quality, enhance the employability, and align the graduates’ competencies with industry demands.

To the Institution (IBCE), these tracer studies provide educational institutions with a valuable tool for understanding their educational program’s impact and for making informed decisions about their goals, strategies, and programs. By tracking their graduates over time, educational institutions are better able to ensure they are providing quality education and creating successful alumni.

To the Faculty members, these tracer studies can provide valuable data for faculty members, helping them to improve their teaching, research, and recruitment practices to ensure the best possible outcomes for their students. By understanding the various pathways students take after graduating, faculty members can gain insight into how well their current practices enable their students to reach their goals. As such, tracer studies can be an invaluable tool for faculty members in their efforts to improve the quality of education and facilitate success among their students.

To the Students, these tracer studies can offer guidance to students on their career development. The data collected from tracer studies can help students identify which fields have greater employment potential and what areas may need improvement in their skillset. In addition, tracer studies can provide insight into the types of activities and experiences that employers look for when hiring new candidates. As such, tracer studies can be a valuable resource for students in helping them formulate their personal development goals and career plans.

6. METHODOLOGY

The researchers used both descriptive research design and tracer study methodologies to comprehensively investigate the career paths of Bachelor of Science in Accountancy graduates from Mabalacat City College over three academic years.

Year Graduated	Number of Graduates
2020	19
2021	12
2022	71
TOTAL	102

The respondents of the study were Bachelor of Science in Accountancy graduates of Mabalacat City College from the recent three (3) consecutive years S.Y 2019-2020, 2020-2021, and 2021-2022. The total number of graduates is 102 which was provided by the College Registrar.

7. INSTRUMENTS & PROCEDURES

To gather the necessary information, the researchers adapted an instrument from previous research entitled “Graduate Tracer Study” from the Commission on Higher Education and modified it to align with the necessary data needed. The researchers also wrote a letter of request to the study’s author before using the adapted-modified instrument. The said instrument consists of thirteen (13) questions and was used to determine the factors affecting career paths among BS Accountancy graduates of Mabalacat City College. The information was acquired through a survey questionnaire to ascertain the variables influencing career paths in Mabalacat City, Pampanga.

Table 1: Reliability Test

Indicators	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items	Interpretation
Competencies learned in college you find useful in your job	0.744	0.789	9	Acceptable
Level of Importance	0.733	0.761	9	Acceptable
Reasons for accepting their job	0.708	0.798	8	Acceptable
Reasons for Staying in their job	0.769	0.774	8	Acceptable

Cronbach’s Alpha: a > 0.9 (Excellent), 0.9 > a > 0.8 (Good), 0.8 > a > 0.7 (Acceptable), 0.7 > a > 0.6 (Questionable), 0.6 > a > 0.5 (Poor), 0.5 > a (Unacceptable) (Source: National Research Council Committee on Scientific Principles for Educational Research, 2002)

After the pre-testing of the research instrument, the researchers applied Cronbach’s alpha with the aid of a hired statistician. When selecting or constructing a new instrument for a study, a researcher is supposed to assess both the instrument's relevance to specific research and its quality questions. In other words, it determines how trustworthy the

replies to a questionnaire (or area of a questionnaire), an instrumentation or rating appraised by subjects, and hence the instruments' stability. In this study, table 1 above shows the reliability test results of the instruments. Based on the findings, it was found that competencies learned in college you find useful in your job (0.744), level of importance (0.733), reasons for accepting their job (0.708), and reasons for staying in their job (0.769) have passed the reliability test and were all accepted for data gathering.

They adopted the "Graduate Tracer Study" instrument from the Commission on Higher Education and collected data through surveys. The gathered data underwent statistical treatment and analysis to determine the frequency and percentage of occurrence of different categories. The study focused on the frequency and percentile methods to evaluate the data. Participants were briefed on the study's objectives, obtained permission to participate, and were assured that their involvement was voluntary and that their responses would be kept confidential for research purposes.

8. RESULTS & DISCUSSION

In this chapter, the gathered data along with its interpretation were presented in tabular form arranged chronologically considering the statement of the problem. These findings served as the basis upon which the conclusions and recommendations were derived. The study focused on determining the employability gap and factors relating to the career choice of accounting graduates from Mabalacat City College from S.Y. 2019-2022.

1. Demographic Profile of the Respondents:

1.1 Sex

Table 1: Distribution of respondents by frequency, percentage, and rank according to sex.

GENDER	FREQUENCY	PERCENTAGE	RANK
Male	24	24.49 %	2
Female	74	75.51 %	1
TOTAL	98	100 %	

Table 1 shows the distribution of respondents by frequency, percentage, and rank according to their sex. The information presented shows how the 98 respondents were split up by gender. According to the table, 75.51% of respondents were female, with 24.49% of respondents being male. The gender distribution of the population under study is revealed by these data.

1.2 Age.

Table 2: Distribution of respondents by frequency, percentage, and rank according to age.

AGE	FREQUENCY	PERCENTAGE	RANK
18-20 years old	0	0 %	4.5
21-25 years old	81	82.65 %	1
26-30 years old	14	14.29 %	2
31-35 years old	3	3.06 %	3
41 years old and above	0	0 %	4.5
TOTAL	98	100 %	

According to their age, respondents are distributed in Table 2 by frequency, percentage, and rank. According to the table, 82.65% of respondents were aged 21 to 25, followed by 14.29% of respondents aged 26 to 30. While 31–35-year-old respondents made up 3.06% of the sample, ages 18–20 and 41 and above had a 0% distribution. To sum it up, 98 respondents participated in the study or survey. The respondents with the highest percentage, 82.65%, were between the ages of 21 and 25.

1.3 Year Graduated

Table 3: Distribution of respondents according to their graduation year, in terms of frequency, percentage, and rank.

YEAR GRADUATED	FREQUENCY	PERCENTAGE	RANK
2020	19	19.39 %	2
2021	11	11.22 %	3
2022	68	69.39 %	1
TOTAL	98	100 %	

Table 3 shows the respondents' frequency, percentage, and rank distributions based on the respondents' graduation years. The information presented shows how respondents were distributed according to their graduation year. Here is a translation: 19.39% of the respondents graduated in the year 2020. In 2021, 11 respondents graduated, which corresponds to 11.22% of the respondents. 69.39% of respondents graduated in 2022, meaning 68 respondents graduated during that year. The survey or study included 98 respondents in total. According to the data, 69.39% of the respondents graduated in 2022, compared to smaller percentages in 2020 (19.39%) and 2021 (11.22%). This information provides information on how the population under study graduated in total.

2. Employment Data

2.1 Current Employment Status

Table 4: Frequency, percentage, and rank distribution of the respondents regarding their employment.

PRESENTLY EMPLOYED	FREQUENCY	PERCENTAGE	RANK
YES	94	95.92 %	1
NO	4	4.08 %	2
TOTAL	98	100 %	

Table 4 shows the frequency distribution of the respondents in terms of their current employment. The table shows that 95.92% of the respondents are currently employed while only 4.08% are not. It can be concluded that majority of the graduates were secured by employment after graduation. The institution provided not only knowledge but also skills that attract employers to hire these graduates. A study by Dela Cruz & Dela Cruz (2023) shows that 100% of the graduates were employed right after graduation, which indicates that the school provided an excellent curriculum for the students. The college institution was of great help, resulting in a positive outcome for the alumni. Similarly, the study of Calma (2020)

also resulted in a positive outcome, a 100% employment rate for the graduates.

Table 5: Frequency, percentage, and rank distribution of the respondents in terms of types of organization.

TYPES OF ORGANIZATION	FREQUENCY	PERCENTAGE	RANK
Public	7	7.45 %	2
Private	87	92.55 %	1
TOTAL	94	100 %	

Table 5 shows the frequency distribution of the respondents in terms of Types of Employment. The table shows 92.55% of the respondents work in the private sector while 7.45% of the respondents work in the public sector. The data presented in Table 2.1.2 indicates a distinct prevalence of private sector employment, underscoring the active involvement of respondents in this sector. This observation is consistent with the findings of Abrojena A. et al's study and corroborates the results of a similar tracer study, both of which demonstrate a significant proportion of respondents being employed in private companies. Furthermore, these results parallel the outcomes observed in the public sector, reinforcing the clear dominance of the private sector in shaping the professional trajectories of the respondents.

Table 6: Frequency, percentage, and rank distribution of the respondents in terms of types of employment.

TYPES OF EMPLOYMENT	FREQUENCY	PERCENTAGE	RANK
Permanent	81	82.66 %	1
Project	2	2.04 %	4.5
Seasonal	2	2.04 %	4.5
Probationary	9	9.18 %	2
Self-Employed	4	4.08 %	3
TOTAL	98	100 %	

Table 6 shows the frequency distribution of the respondents in terms of Types of Employment. The table shows that 82.66% of the respondents have permanent positions, 9.18% are on probationary status, and 4.08% are self-employed. While both project and seasonal work had a 2.04% distribution. Based from the findings, majority of the respondents have permanent positions with their current work. Moreover, it is similar to the study of Micabalo K., et al., (2021) it states that as to work status of the graduates most of the respondents' equivalent to 77.50 percent was regular/permanent in their job. In conclusion, both of the study implies that the graduates' lands a perfect fit on their jobs acquired.

Table 7: Frequency, percentage, and rank distribution of the respondents in terms of their current position in their job.

CURRENT POSITION	FREQUENCY	PERCENTAGE	RANK
Rank and File	67	68.37 %	1
Supervisory and Managerial	11	11.22 %	3
Others	20	20.41 %	2
TOTAL	98	100 %	

Table 7 illustrates the current position of the respondents. As shown above, in the table, there are 68.37% of the respondents are currently in a rank-and-file position and 11.22% of the respondents are currently in a supervisory and managerial position. Finally, there are 20.41% of the respondents are in other types of positions. Furthermore, the tracer study conducted by Calma R. (2020) discovered that the supervisory level holds the highest position, accounting for 39.04% of the respondents. On the other hand, the managerial position made up 30.04% of the sample. In another tracer study conducted by Alfonso R. et al, it was found that 64% of the respondents held a rank-and-file position. While, 29% of the respondents were identified as having professional, technical, or supervisory roles. The data also revealed that 5% of the respondents held managerial or executive positions. These findings provide valuable insights into the distribution of job levels among the surveyed population in both studies. It becomes evident that the supervisory level is prominent in both studies, with similar percentages of respondents falling into this category.

2.2 Nature of Job

Table 8: Frequency, percentage, and rank distribution of the respondents in terms of the nature of their job.

NATURE OF WORK	FREQUENCY	PERCENTAGE	RANK
Accounting Department	45	45.92 %	1
Finance Department	14	14.29 %	3
Auditing Department	6	6.12 %	5
Tax Department	11	11.22 %	4
Cost Accounting Department	0	0 %	6
Financial Planning and Analysis Department	0	0 %	6
Treasury Department	0	0 %	6
Compliance and Regulatory Department	0	0 %	6
Others	22	22.45 %	2
TOTAL	98	100 %	

Table 8 illustrates the nature of the work of the respondents. As shown above, in the table, there are 45.92% of the respondents are in the Accounting Department while 22.45% of the respondents work in the Other Department. Additionally, 14.29% of the respondents are in the Finance Department and 11.22% of the respondents are in the Tax Department. Lastly, 6.12% of the respondents are in the Auditing Department.

At this point, the researchers can state that most of the graduates are in line in the accounting department. A study by Calma Rolando (2020) provides a more thorough analysis of the respondents' work. Over half of the participants in his study (54.29%) have ties to auditing companies. This implies that a large number of graduates are employed in the auditing sector. The report also reveals that 12.38% of respondents are employed in the banking industry, 13.33% in the government sector, and 9.52% of respondents are employed as accountants or auditors in the BPO industry.

2.3 The Locality of their Job

Table 9: Frequency, percentage, and rank distribution of the respondents in terms of the locality of their job.

PLACE OF WORK	FREQUENCY	PERCENTAGE	RANK
Within Pampanga	83	84.70 %	1
Local	15	15.30 %	2
TOTAL	98	100 %	

Table 9 illustrates the place of work of the respondents. As shown above in the table, there are 84.70% of the respondents who work within Pampanga and 15.30% of the respondents work locally.

As for the result, it can be concluded that most of the respondents are working within Pampanga. One more thing, it is related to the findings of Papio J., et al., (2020) wherein it states that majority or about 60% of the graduates are working or are employees from companies inside the Clark Economic Zone in Pampanga. Finally, both of the study reveals that the graduates are mostly working in Pampanga.

2.4 Relevance of their first Employment to BSA

Table 10: Frequency, percentage, and rank distribution of the respondents in terms of the relevance of their job to BSA.

ANSWER	FREQUENCY	PERCENTAGE	RANK
YES	79	80.61 %	1
NO	19	19.39 %	2
TOTAL	98	100 %	

Table 10 shows the distribution of the answers given by the respondents. Rank 1 gets 80.61% of respondents which corresponds to “Yes” which only means that their job is related to the Bachelor of Science in Accountancy degree, while 19.39% of the respondents answered that their job is not related to accounting.

Table 10 in the research findings highlights that a majority of the respondents indicated that their job is related to accounting, as they answered "yes." However, there were still some respondents who answered "no," indicating that their job is not related to accounting. A separate study conducted by Dela Cruz & Dela Cruz (2023) revealed that all of their respondents agreed that they have acquired skills and competencies that are relevant and responsive to the demands of their profession. This suggests that the respondents in the Dela Cruz & Dela Cruz study felt well-prepared for their respective professional roles.

2.5 Employment Gap between the respondent’s graduation to first employment

Table 11: Frequency, percentage, and rank distribution of respondents regarding the length to land on their first job.

LENGTH TO LAND ON THE FIRST JOB	FREQUENCY	PERCENTAGE	RANK
0 - 3 months	57	58.16 %	1
4 - 6 months	12	12.25 %	3
7 - 9 months	8	8.16 %	4
10 - 12 months	6	6.12 %	5
13 months and above	15	15.31 %	2
TOTAL	98	100 %	

The presented data above shows the timeframe of the respondents in landing their first job. Notably, a substantial majority (58.16%) secure their first job within the initial 3 months after graduation. Following this, there is a gradual decline in percentages for longer periods, with 12.25% securing employment within 4-6 months, and a further decrease in percentages for the 7-9 months (8.16%) and 10-12 months (6.12%) However, a notable shift occurs with the "13 months and above" category, experiencing a sudden increase, accumulating to 15.31% and becoming the second-highest percentage.

It can be assumed that most of the graduates were employed quickly or could find a job easily. This outcome is in line with Alfonso, R. O., et al.'s (2019) revelation that 51% of the survey's respondents also secured jobs in less than a month. Furthermore, according to the findings of the study by Alfonso, R. O. et al. (2019), only a tiny minority (6%) waited for a year, but less than two years. In conclusion, the data presented here and Alfonso, R. O. et al. (2019) show a pattern where most respondents found jobs quickly after graduation, with a tiny percentage needing more time.

Table 12: Frequency, percentage, and rank distribution of the respondents regarding how many jobs they had before their current job.

ANSWER	FREQUENCY	PERCENTAGE	RANK
No job	58	59.18 %	1
1 job	18	18.37 %	2
2 jobs	13	13.27 %	3
More than 3 jobs	9	9.18 %	4
TOTAL	98	100 %	

Table 12 shows that 59.18% of the respondents answered that their current job is their first job after graduating. While 18.37% of the respondents answered that their job is their second job after graduation. 13.27% of the respondents answered that it was their third job after college. Lastly, 9.18% of the respondents answered that they had more than 3 jobs before their current job.

3. What are the significant factors that influence the career choice of accounting graduates?

Table 13: The table would be the indicator for determining the verbal description of each mean.

MEAN RANGE	VERBAL DESCRIPTION
1.00 – 1.50	NOT USEFUL
1.51 – 2.00	USEFUL

Table 14: Frequency, percentage, and mean distribution of respondents regarding the competencies learned are useful to their careers.

COMPETENCIES LEARNED IN COLLEGE	FREQUENCY		PERCENTAGE		AVE.
	USEFUL	NOT USEFUL	USEFUL	NOT USEFUL	
Critical Thinking Skills	72	26	73.47%	26.53%	1.73
Exposure to Local Community Extension Services	15	83	15.31%	84.69%	1.15
Human Relation Skills	47	51	47.96%	52.04%	1.48
Information Technology Skills	56	42	57.14%	42.86%	1.57
Meeting Present and Future Needs	29	69	29.59%	70.41%	1.30
Oral and Written Communication Skills	65	33	66.33%	33.67%	1.66
Personality Development	49	49	50%	50%	1.50
Problem-Solving Skills	67	31	68.37%	31.63%	1.68
Research Capability	25	73	25.51%	74.49%	1.26

As shown in the table above, most of the skills learned in college are considered useful as answered by the respondents. Critical Thinking skills have the highest mean which is 1.73 and a percentage of 73 among the listed competencies. It is followed by Problem-Solving Skills, Oral and Written Communication, Information Technology Skills, and Personality Development which are also considered “Useful” as per the computed mean. On the other hand, Human Relation Skill is listed as “Not Useful” having a mean of 1.48 followed by Meeting Present and Future Needs, Research Capability, and lastly, the Exposure to Local Community Extension Service having the lowest mean of 1.15.

The researchers can now conclude that most of the skills provided were useful in their current job. In a tracer study conducted by Calma (2020), problem-solving skills, critical thinking skills, and oral and written communication skills were listed as useful in their job which means that is important in completing a task. Dela Cruz & Dela Cruz (2023) also conducted a tracer study about the employability of graduates and found that the most useful competency learned is the problem-solving skill having a mean of 4.36. These two studies were both tracer studies for graduates of Bachelor of Science in Accountancy in different schools and are very significant in proving the usefulness of the competencies learned in college in their current employment.

9. Importance of the Skills provided by the Institution

Table 15: The table would be the indicator for determining the verbal description of each mean.

MEAN RANGE	VERBAL DESCRIPTION
1.00 – 1.50	NOT IMPORTANT
1.51 – 2.00	IMPORTANT

Table 16: Frequency, Percentage, and Mean distribution of respondents regarding the importance of the competencies learned in college.

COMPETENCIES LEARNED IN COLLEGE	FREQUENCY		PERCENTAGE		AVE.
	IMPORTANT	NOT IMPORTANT	IMPORTANT	NOT IMPORTANT	
Critical Thinking Skills	93	5	94.90%	5.10%	1.95
Exposure to Local Community Extension Services	71	27	72.45%	27.55%	1.72
Human Relation Skills	91	7	92.86%	7.14%	1.93
Information Technology Skills	94	4	95.92%	4.08%	1.96
Meeting Present and Future Needs	88	10	89.80%	10.20%	1.90
Oral and Written Communication Skills	96	2	97.96%	2.04%	1.98
Personality Development	92	6	93.88%	6.12%	1.94
Problem-Solving Skills	97	1	98.98%	1.02%	1.99
Research Capability	82	16	83.67%	16.33%	1.84

Based on the table above, the percentages and mean values provide a clear indication of the perspective of the graduates on how important certain skills are provided by the institution. Critical thinking, problem-solving, and communication skills are seen as really important, with high mean values and large percentages saying they are crucial. Information technology skills are also highly regarded, with a mean of 1.96 and 95.92% considering them important. While exposure to local community extension and meeting present and future needs are generally seen as important (mean values of 1.72 and 1.90), there is a notable number of percentages saying they are "Not Important" (27.55% and 10.20%, respectively) that could suggest some differing opinions. Personality development, with a mean of 1.94 and 93.88% in the "Important" category, is also viewed as highly significant however research capability, despite a mean of 1.84, got a higher percentage in the "Not Important" category (16.33%) indicates diverse perspectives.

All in all, a thorough analysis of the percentages and mean values presented in the given table reveals the unique viewpoints of graduates concerning the significance of skills acquired from the institution. Particularly noteworthy are critical thinking, problem-solving, and communication skills, which stand out as highly important. These findings align with the result of Alfonso R. et al.'s study, underscoring the crucial role of specific skills in the professional arena. Moreover, Abrojena A. et al.'s research study also accentuates the enduring importance of critical thinking and communication skills in the competencies that graduates acquire during their college education and apply in their professional pursuits.

10. Significant effect of the determinant factors on the graduates’ employment status

Table 17: Significant effect on the determinant factors on the graduates’ employment status in terms of salaries and benefits.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Salaries and Benefits	7.561	0.196	0.911	Accept H_0	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 17 shows the significant effect of the determinant factors on the graduates’ employment status in terms of salaries and benefits. Based on the computed data, it was found that the computed Pearson chi-square value was 7.561 while the computed Cramer’s V value was 0.196 with a p-value of 0.911 greater than the 0.05 level of significance implying that salary and benefits are not a determinant factor for the employment status of the selected respondents.

The researcher may now assume that salaries and benefit is not one of the factors influencing the career choice of the graduates of Bachelor of Science in Accountancy at Mabalacat City College. A study by Calma (2020) contradicts the result which shows that salaries and benefits were a significant factor in choosing a career path. Similarly, a study by Kunal (2023) also shows how significant compensation is in affecting the graduates' decision. These studies don't align with our results, which only means that graduates of Mabalacat City College specifically accountancy graduates no longer consider the salaries and benefits when accepting a job offer. The results aligned with the study of Nur'ain (2019) who also studied the factors affecting graduates’ career paths and concluded that salaries and benefits are not significant factors in choosing a job.

Table 18: Significant effect on the determinant factors on the graduates’ employment status in terms of career challenges.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Career Challenges	12.230	0.250	0.588	Accept H_0	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 18 shows the significant effect of the determinant factors on the graduates’ employment status in terms of career challenges. Based on the computed data, it was found that the computed Pearson chi-square value was 12.230 while the computed Cramer’s V value was 0.250 with a p-value of 0.588 greater than the 0.05 level of significance implying that career challenges is not a determinant factor for the employment status of the selected respondents.

As per the data computed in Table 16, it is evident that career challenges lack a substantial impact on the employment status of the chosen respondents. This outcome stands in contrast to the conclusions drawn by Calma R. in 2020, whose study identified salaries and benefits as the primary

determinants for graduates' employment status, with career challenges following closely. While the result of Alfonso R. et al research study positioned career challenges as the third-ranking determinant factor. The disparity in these findings underscores the varied perspectives presented in different studies, highlighting the intricate and nuanced nature of the relationship between career challenges and the employment status of graduates.

Table 19: Significant effect on the determinant factors on the graduates’ employment status in terms of related to special skills.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Related to Special Skills	29.765	0.390	0.003	Accept H_a	Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 19 shows the significant effect of the determinant factors on the graduates’ employment status in terms of related to special skills. Based on the computed data, it was found that the computed Pearson chi-square value was 29.765 while the computed Cramer’s V value was 0.390 with a p-value of 0.003 less than the 0.05 level of significance implying that related to special skills is a determinant factor that affects the employment status of the selected respondents.

According to the findings, it implies that one of the determinant factors that have a significant effect on the employment status of the selected respondents is related to special skills. In addition, in the study of Ekpo G. P., et al., (2021) it is concluded that business education graduates require accounting job skills for employment in chartered accounting firms. These skills include financial reporting and financial statement analysis. To sum it all up, both of the study came to the same conclusion that related to special skills is one of the vital factors in the employment status of the respondents

Table 20: Significant effect on the determinant factors on the graduates’ employment status in terms of related to course of study.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Related to Course of Study	29.816	0.390	0.008	Accept H_a	Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 20 shows the significant effect of the determinant factors on the graduates’ employment status in terms of related to the course of study. Based on the computed data, it was found that the computed Pearson chi-square value was 29.816 while the computed Cramer’s V value was 0.390 with a p-value of 0.008 less than the 0.05 level of significance which implies that related to the course of study is a determinant factor that affects the employment status of the selected respondents.

As presented in table 18, related to the course of study is identified as one of the determinant factors influencing the employment status of Bachelor of Science in Accountancy graduates from Mabalacat City College. In a tracer study conducted by Alfonso R. et al, it was discovered that 49% of the respondents acknowledged that they secured their jobs because they were related to their course. This finding suggests that a significant portion of the graduates recognized the importance of pursuing employment opportunities aligned with their educational background in Accountancy. Such alignment between education and employment can lead to greater job satisfaction and utilization of acquired skills and knowledge. The study highlights the impact of course relevance on the career choices and outcomes of the surveyed graduates.

Table 21: Significant effect on the determinant factors on the graduates’ employment status in terms of proximity of residence.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Proximity of Residence	18.331	0.306	0.192	Accept Ho	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 21 shows the significant effect of the determinant factors on the graduates’ employment status in terms of proximity of residence. Based on the computed data, it was found that the computed Pearson chi-square value was 18.331 while the computed Cramer’s V value was 0.306 with a p-value of 0.192 greater than the 0.05 level of significance implying that proximity of residence is not a determinant factor that affects the employment status of the selected respondents.

The present research's Table 19 examines the influence of determining factors, with a focus on the proximity of residence, on graduates' job positions. The result of this study is consistent with Calma Rolando's 2020 research. Exactly two of the study respondents cited their close proximity to their place of residence as a reason for staying in their current jobs. This demonstrates that proximity was not a common or significant factor influencing employment decisions among the survey respondents. Therefore, the data in Table 5.5 and the study by Calma Rolando (2020) both demonstrate that the graduates' job situations and career decisions are not significantly impacted by the proximity of their place of residence.

Table 22: Significant effect on the determinant factors on the graduates’ employment status in terms of security of tenure.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Security of Tenure	4.094	0.145	0.995	Accept Ho	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 22 shows the significant effect of the determinant factors on the graduates’ employment status in terms of security of tenure. Based on the computed data, it was found that the computed Pearson chi-square value was 4.094 while the computed Cramer’s V value was 0.145 with a p-value of 0.995 greater than the 0.05 level of significance implying that security of tenure is not a determinant factor that affects the employment status of the selected respondents.

It can now be concluded that the security of tenure does not affect the employment status of the graduates because it is insignificant and not one of the determinant factors. Also, as stated in the study by Sencil A., et al., (2021) they conclude that just compensation is considered as the top determinant factor that affects employment status, however, it is considered as the least factor or insignificant to the employment status because only 1% of the respondents chose the security of tenure.

Table 23: Significant effect on the determinant factors on the graduates’ employment status in terms of family influence.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Family Influence	10.039	0.226	0.613	Accept Ho	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 23 shows the significant effect of the determinant factors on the graduates’ employment status in terms of family influence. Based on the computed data, it was found that the computed Pearson chi-square value was 10.039 while the computed Cramer’s V value was 0.226 with a p-value of 0.613 greater than the 0.05 level of significance implying that family influence is not a determinant factor that affects the employment status of the selected respondents.

According to the data presented in table 21, it is evident that family influence is not considered one of the determinant factors influencing the employment status of Bachelor of Science in Accountancy graduates from Mabalacat City College. In the study conducted by Alfonso R. et al, family influence ranked last among the factors, with only 4% of the respondents indicating an impact on their employment status. These finding highlights that in this particular study, family influence had a minimal role in shaping the career paths of the graduates.

Table 24: Significant effect on the determinant factors on the graduates’ employment status in terms of peer influence.

Variable 1	Variable 2	χ^2 Value	Cramer's V	p-value	Decision	Interpretation
Employment Status	Peer Influence	9.576	0.221	0.653	Accept Ho	Not Significant

Legend: Pearson Chi-Square for Relationship and Cramer's V for Significant Effect at $**0.05$ level of significance

Table 24 shows the significant effect of the determinant factors on the graduates' employment status in terms of peer influence. Based on the computed data, it was found that the computed Pearson chi-square value was 9.576 while the computed Cramer's V value was 0.221 with a p-value of 0.653 greater than the 0.05 level of significance implying that peer influence is not a determinant factor that affects the employment status of the selected respondents.

Peer pressure is highlighted in Table 22's analysis of the major impact of determinant factors on graduates' work status. This result corresponds with the research conducted by Alfonso, R. O., et al. in 2019, where it was discovered that peer pressure did not have a substantial impact on work positions. Peer influence was the sixth most mentioned aspect in their study, with only 21% of the respondents indicating that it was a factor. As a result, the information in Table 5.8 and the research of Alfonso, R. O. et al., and others contend that graduates' work status is not much influenced by peer pressure.

5. CONCLUSIONS & RECOMMENDATIONS

In this chapter, an extensive summary of the findings in the previous chapter was provided, conclusions were generated based on the data analysis, and recommendations for further research pertaining to the topic were provided. This will be helpful for future researchers who want to further investigate the subject matter.

Conclusions:

The researchers arrived at several significant conclusions based on their data analysis. Researchers observed that the majority of responders were female, with most of them being between the ages of 21 and 25 and who graduated in 2022. This demographic insight provided information on the age ranges, graduation years, and gender distribution of the people surveyed. Furthermore, the study highlighted the high employment rate of the participants, most of whom held permanent positions in the private sector and were primarily employed in non-managerial roles. Additionally, it identified elements that affected work status, emphasizing the importance of a chosen topic of study and necessary specialized abilities. The results provided thorough understandings of the profession's employment landscape, skill perception, career determinants, and demographics of recent accounting graduates. These insights had important significance for approaches to professional and educational development.

The research found that most of the respondents were aged 21 to 25, with a small percentage falling into the age ranges of 26 to 30 and 31 to 35. Lastly, the results concluded that most respondents graduated in 2022, while a small percentage graduated in 2020 and the rest in 2021, providing insight into the distribution of graduation years among the 98 respondents surveyed. Furthermore, the study indicated that most of the respondents were currently employed, highlighting a high employment rate among the participants,

similar to the result of the study of Dela Cruz and Dela Cruz (2023), which indicated that the graduates were employed right after graduation. Also, most respondents in this study worked in the private sector, while the remaining respondents were employed in the public sector, highlighting the distribution of employment sectors among the participants, and this result was consistent with the findings of Abrojena A., et al.'s (2023) study. On the other hand, most respondents in the data had permanent positions, while a small percentage were on probationary status, self-employed, or engaged in project or seasonal work, which is similar to the study of Micabalo K., et al. (2021). Additionally, the study found that most respondents worked in the province of Pampanga, while a smaller percentage worked locally within their own country but outside Pampanga, and an even smaller percentage worked abroad in a different country.

In addition, according to the results of the study, respondents reported that their job was related to their Bachelor of Science in Accountancy degree, indicating that they worked in the accounting field. Moreover, most graduates were able to secure their first job within the first 3 months after graduation. Finally, the survey reported that their current job was their first job after graduating, with a smaller percentage having had one or two previous jobs, and an even smaller percentage having had more than three jobs before their current one. Additionally, the research highlighted an obvious difference in the perception of the value of different college-acquired skills in the workplace. Other skills, like human relations skills and exposure to local community extension services, were considered less useful or important in respondents' current professional contexts, even though critical thinking, problem-solving, communication, information technology, and personality development were highly valued skills.

Furthermore, the information collected from the study highlighted the various and complex perspectives held by graduates about the value of their college education for their current work environments. While everyone agreed that information technology, communication, problem-solving, critical thinking, and personality development were crucial, opinions differed on the significance of other skills, such as exposure to local community extension, the ability to meet current and future needs, and research skills.

Finally, according to the research, some factors—such as having determined a particular field of study and having relevant special skills—had a significant impact on employment status, while other factors—such as benefits and salaries, proximity to residence, career challenges, job security, and the influence of peers and family—did not really matter.

Recommendations:

Taking into account the study's findings mentioned above, the following recommendations have been proposed:

1. Enhance the courses in BSA specifically the Information Technology since it would be beneficial to the students to learn specific accounting software which is widely used in the business world like Cloud Accounting, Xero, etc.

2. Emphasize the importance of information technology skills. With a high percentage of graduates considering information technology skills important, students should actively work on enhancing their technological proficiency. Stay updated on industry-specific software, tools, and emerging technologies relevant to accounting. Consider taking courses or certifications that focus on IT skills in accounting, such as data analytics or financial software usage.

3. For the graduates, they are encouraged to accept extending invitations from the school where alumni from preceding years will be invited back to school to share valuable insights, work - related factors and tips with graduating students, fostering a collaborative and informative platform for the exchange of professional experiences.

3. Emphasize the importance of information technology skills. With a high percentage of graduates considering information technology skills important, students should actively work on enhancing their technological proficiency. Stay updated on industry-specific software, tools, and emerging technologies relevant to accounting. Consider taking courses or certifications that focus on IT skills in accounting, such as data analytics or financial software usage.

4. It is recommended to conduct regular graduate tracer studies every 4 years, encompassing a broader range of graduates from previous years to be able to established a comprehensive dataset that accurately reflects graduates' employability.

5. It is recommended to further investigate the factors influencing employment status by considering the analysis of the Accountancy curriculum. The curriculum plays a vital role in shaping the graduates' knowledge, skills, and competencies before entering the workforce. It is important to assess the graduates' readiness for employment since this research may be valuable into improving educational programs to better align with what the industry needs.

6. Researchers, policymakers, practitioners, and other relevant parties should prioritize participation in industry dialogues. This helps them stay updated on emerging practices, and regulatory changes, fostering a culture of open communication and collaboration to help the graduates and students. An example of this is having job fairs benefiting the graduating students to have the opportunity to be employed right after graduation.

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