

Gender-based Tracer Study of the Bachelor of Science in Accountancy for AY 2014-2015 to AY 2017-2018

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Abstract

The study conducted a gender-based analysis on the educational background including competencies and the employability of the Bachelor of Science in Accountancy (BSA) graduates from the College of Business, Economics and Accountancy (CBEA) of MMSU for Academic Years 2014-2015 to 2017-2018. The research employed a descriptive-quantitative design, which utilized a survey questionnaire to gather data from 65 randomly selected graduates out of a total population of 169. The data collection was facilitated through Google Forms. Descriptive statistics, specifically frequency distribution, percentages and ranks were used to analyze the data.

The findings revealed that more than half of the respondents graduated as cum laude and magna cum laude and that more than half of them passed the Licensure Examination for Certified Public Accountants (LECPA). The primary motivation for pursuing the BSA degree was influenced by parents or relatives, and many graduates pursued further training and advanced studies for professional development. The respondents deemed the competencies acquired during their academic training to be highly relevant, especially in the areas of critical thinking, problem-solving, and communication skills. The study also found out that majority of the BSAcc graduates were employed, predominantly holding permanent positions as accounting staff in the private sector, especially in consulting firms with monthly gross earnings ranging from Php 25,001 to Php 35,000. Notably, many respondents were not in their first jobs, their decision of changing job is influenced by salaries and benefits.

The study highlights the necessity of continuous feedback from graduates to improve the BSAcc curriculum, aligning with industry requirements. This feedback is important for developing a more relevant and effective educational program that further enhances the employability and competencies of future graduates, which ensures they meet the evolving demands of the labor market.

Keywords: Graduate Tracer, Competencies Acquired in College, Employability of BS Accountancy Graduates, Feedback from Graduates

Introduction

The graduates are the end-products of Higher Education Institutions (HEIs) that serve as the human capital

for various organizations, local and abroad. They have skills and competencies that were built and developed in the academe. With an effective and relevant curriculum in place, all-encompassing teaching methodologies implemented, and suitable institutional facilities prioritized, the potentials of the graduates could be nurtured which further contribute to the success of various institutions all over the world.

This study sought to develop a database of traced graduates of BS Accountancy from AY 2014-2015 to AY 2018-2019 and gather insights or suggestions from them to improve the BS Accountancy curriculum. Specifically, it aimed to gather information on their educational background including competencies learned useful in their jobs, employment data and suggestions to improve the curriculum.

The results of the study will guide the faculty members of the Accountancy department to develop a database of the graduates and have a basis on the improvement and revision of the existing curriculum to come up with a more relevant one that is more acceptable to the labor market and that accords to the requirements set forth by the industry.

Review of Literature and Studies

Graduate Tracer Studies (GTS) serve as a vital instrument in evaluating the academic experiences, competencies learned useful in their jobs, and employability of the graduates. These studies offer Higher Education Institutions (HEIs), such as Mariano Marcos State University (MMSU), an evidence-based approach to curriculum enhancement by analyzing feedback from alumni regarding their professional journey after their graduation. According to the study of Badiru & Wahome (2016), the implication of these studies lies in their ability to help HEIs make informed decisions in designing programs that respond to the evolving labor market and contribute to the nation's economic development by ensuring graduates enjoy the relevant skills to meet professional demands.

The research study of Olaosebikan & Olusakin (2014) presents that family influence is a major factor when it comes to student's motivation for choosing their BS Accountancy program in college. Many students described that the decision to take up accountancy was influenced by their parents or relatives, as family support often guides career choices. Aside from these considerations, the profession's prestige and potential for career advancement also motivate students to pursue this degree, as they are aware of the high regard for Certified Public Accountants (CPAs) in the business sector, which fuels their drive to enter the profession.

In terms of competencies developed during their academic training, BS Accountancy graduates consistently highlight critical thinking, problem-solving, and communication skills as highly relevant to their current professional roles. These competencies are essential in adapting to complex business environments, especially in the field of accounting where analytical and decision-making abilities are crucial. Leadership and information technology skills were also recognized as useful, though some graduates suggested that additional training in data analytics and IT systems would be beneficial, given the increasing digitization of the accounting profession (Pham et al., 2024).

The employability of BS Accountancy graduates is strong, with most securing permanent roles in both the private and public sectors. Graduates typically earn between Php 25,000 and Php 35,000 monthly, with some earning even higher salaries in more specialized roles. This competitive pay accentuates the financial advantages of pursuing a degree in Accountancy, which thereby positions graduates well in the job market and offering them substantial earning potential early in their careers (Cammayo & Gonzales, 2024).

Graduates tend to stay in their jobs (Ejebu et al., 2024) due to the attractive salaries and benefits offered, as well as the opportunity for professional growth. Roles that align with their academic background

provide additional motivation to stay. For many, financial security and the chance to advance in their careers make staying in their current roles a favorable decision.

To further enhance the BS Accountancy program, graduates recommend integrating more advanced technology and international standards such as the International Financial Reporting Standards (IFRS). Expanding on-the-job training programs would also provide students with the hands-on experience necessary for real-world practice. By incorporating more practical applications and global perspectives, the curriculum could better prepare students for the demands of both local and international markets (Kong et al., 2020).

The Mariano Marcos State University as one of the delivering higher institutions is committed to fulfill the duty to produce graduates as expressly stated in its mission – which is to develop human capital and sustainable innovations in a knowledge driven global economy. Specifically, the College of Business, Economics and Accountancy (CBEA) has its objective of providing quality instruction in a well-equipped proactive academic unit that fosters a culture of research and extension by sharing resources to the community and establishing various linkages and partnerships and inculcating positive values and attributes for a virtuous human capital who will assume leadership and responsibility in the industry. The College offers eight-degree programs and BS Accountancy is one among the first program offerings.

The BS Accountancy program is anchored on the concepts, theories and principles in accounting and related fields equipping the graduates with competencies, skills and values to function effectively in global economic conditions and complex business environment with emphasis on socially responsible practice of the discipline for decision-making in small business, corporate organization, government and cooperatives.

Beyond addressing imperatives of transforming the labor market and redressing past inequalities, much of the recent work on graduate labor market outcomes in Southeast Asia (Rogan et al., 2015) also resonates with international discussions on the role of higher education in preparing graduates for the workforce and on how the contents of higher education curricula are aligned to the needs of employers, inclusive economic growth, and human resource development. The core objectives of one study are to explore key education and labor pathways and to understand the demographic, socio-economic, spatial or institutional characteristics that are associated with graduate's decisions throughout their university education and their transition to the labor market. Data gathered included the following: where graduates (who are employed) work; how long it took to find work; what the nature of employment is; whether employment is related to the field of study pursued; and in which sector employment has been found. The researchers highlighted that through graduate tracer or destination studies, critical information on labor market outcomes and the factors associated with these characteristics are being provided. The results presented in the report were identified pathways into and through university and then transitions to the labor market by the graduates.

Methodology

The study used descriptive-quantitative research method wherein it collected quantifiable information for statistical analysis of the sample population. This research study described the educational background of the BS Accountancy graduates including competencies learned useful in the jobs, employability and suggestions to improve the curriculum of the degree program.

The study utilized a survey instrument. Some items were adapted from the Graduate Tracer Study (GTS) Questionnaire of the Commission on Higher Education (CHED). Other items have been added to enhance the study in consonance with the Sex Disaggregated Data Analysis.

The respondents (65 graduates) were a random sample of BS Accountancy graduates from the Academic Years 2014-2015 to 2018-2019, representing 38% of the 169 graduates, comprised of 61 males (36%) and 108 females (64%), based on the records of the Accountancy department. The respondents are dominated by female graduates.

An online survey using Google form was used to collect data from the respondents. The questionnaires were distributed by the researchers using various online platforms to reach out a greater number of respondents.

Frequency distribution, percentages and ranks were used to analyze the data. Also, the study employed the SDD analysis to determine its gender context.

Results and Discussion

Educational Background of the Respondents

This includes honors received, professional examination taken, reasons for taking up the BS Accountancy program and competencies learned useful in the job.

Honors Received. Table 1 shows that more than half of the respondents graduated with honors - Cum Laude (44.62%), Magna Cum Laude (10.77%) and with distinction (1.54%). To qualify for latin honors, the graduating student should meet the grade requirement set forth by the institution, which is based on General Weighted Averages (GWA) as follows: Cum Laude (1.46-1.75), Magna Cum Laude (1.21-1.45), and Summa Cum Laude (1.001.20). A special distinction/award is granted to graduating students who took another course in the University or are transferees who have been in residence for at least two years immediately prior to graduation and whose GWAs qualify them for honors but fail to complete 76 percent of the required academic unit. "With Distinction" is awarded to those with GWA of 1.46-1.75. The high percentage of honor graduates can be attributed to the program's rigorous entry qualifications and retention policies, which maintain high academic standards among its students.

Table 1. Educational Background in Terms of Honors Received

Honors Received	Male		Female		Total	
	f	%	f	%	f	%
Magna Cum Laude	4	14.29	3	8.11	7	10.77
Cum Laude	12	42.86	17	45.59	29	44.62
With distinction	0	0.00	1	2.70	1	1.54
None	12	42.86	16	43.24	18	43.08
Total	28	100.00	37	100.00	65	100.00

Professional Examinations Taken. Table 2 shows that Licensure Examination for Certified Public Accountants (LECPA) ranked 1 wherein 57 are already CPAs. BSAcc Graduates are expected to take the LECPA administered by the Professional Regulations Commission (PRC). Career Service Eligibility – Professional Level was ranked 2 (36) since the graduates with Latin Honors are automatically granted a certificate equivalent to the CSE-Professional Level Examination by virtue of Presidential Decree (PD)907 and the non-Latin honor graduates who took the CSE examination who successfully passed. Rank 3 is Certified Management Accountant (US CMA), a professional certification credential in the management accounting and financial management fields. The certification signifies that the person possesses knowledge in the areas of financial planning, analysis, control, decision support and professional ethics.

Table 2. Educational Background in Terms of Professional Examinations Taken

Professional Examinations	Males (n=28)		Females (n=37)		Total (n=65)	
	f*	Rank	f*	Rank	f*	Rank
Licensure Examination for Certified Public Accountants (LECPA)	25	1	32	1	57	1
Career Service Eligibility - Professional Level	16	2	20	2	36	2
Certified Management Accountant (US CMA)	2	3.5	0	-	2	3
Bar Examination	1	6.5	0	-	1	4.5
Certified Information Systems Auditor (CISA)	1	6.5	0	-	1	4.5
Certified Associate in Project Management (CAPM)	1	6.5	0	-	1	4.5
Certified Tax Technician (CTT)	1	6.5	0	-	1	4.5
None	2		2		4	

*multiple responses

The rest are passers in either Bar Examination, Certified Information Systems Analyst (CISA), Certified Associate in Project Management (CAPM) and Certified Tax Technician (CTT).

LECPA and CSE-Professional Level are locally recognized and from the results, it can be determined that the graduates were exploring employment opportunities within the country. It can also be inferred that more males are exploring international opportunities through examinations administered by various accredited certification bodies.

Reasons for Taking up Bachelor of Science in Accountancy

Table 3 presents the reasons of the respondents in taking the BS Accountancy program. Influence of parents or relatives was Rank 1 followed by prospect of immediate employment (Rank 2), status or prestige of the profession (Rank 3), prospect for career advancement (Rank 4) and then good grades in high school and prospect of attractive compensation (Ranks 5.5).

Table 3. Reasons for Taking up Bachelor of Science in Accountancy

Reasons	f*	Rank	f*	Rank	f*	Rank
Influence of parents or relatives	15	1	14	2	29	1
Prospect of immediate employment	11	3	15	1	26	2
Status or prestige of the profession	11	3	11	3.5	22	3
Prospect for career advancement	11	3	9	5	20	4
Good grades in high school	8	7	8	6.5	16	5.5
Prospect of attractive compensation	8	7	8	6.5	16	5.5
Peer influence	4	10.5	11	3.5	15	7
Affordable for the family	8	7	6	8.5	14	8
High grade in the course or subject area(s) related to the course	8	7	3	11.5	11	9

Strong passion for the profession	3	13	6	8.5	9	10.5
Availability of course offering in chosen Institution	4	10.5	5	10	9	10.5
Opportunity for employment abroad	5	9	2	13.5	7	12
Inspired by a role model	2	12	3	11.5	5	13
No particular choice/better idea	0		2	13.5	2	14
Good for Pre-Law	0		1	15	1	15

*multiple responses

The choice of the course to take up is greatly influenced by parents or relatives especially if they are in the same profession, who found jobs that had helped their families improve their living conditions. In addition, the respondents observed that graduates in said degree program could easily find jobs. Moreover, they considered the accountancy program as prestigious. Many of the earlier graduates have become successful as managers, or employees of reputable private as well as government offices, businesses, accounting and auditing firms, local and abroad. Other graduates of the program have become great political leaders in the places where they come from. The corporate attire worn by the employees seems to have influenced the student’s minds that they will also have the same status and prestige.

Competencies Learned Useful in the Job

Table 4 provides the data on the competencies learned by the respondents and their perceived usefulness in their jobs. This offers insights into trends and shifts in the value attributed to different skills sets.

Critical Thinking Skills received the highest rating (86.15%). This suggests that there is a stable recognition of critical thinking as a fundamental and enduringly relevant skill as emphasized in the higher education curriculums for the holistic career development of professionals.

Problem-solving skills were exhibited by 78.46% of the respondents, with 100% of the male respondents perceived this as useful. This denotes that problem-solving remains a valuable skill in the job market. According to the study conducted by Forjan et al. (2020), problem solving is essential to adapt to changes and overcome challenges in the workplace as this has a link to task performance and job satisfaction.

Communication Skills is perceived useful by 76.92% of the respondents. This suggests that communication skills remain a significant competency in both genders with 89.29% on males and 67.57% in females. A report by the National Association of Colleges and Employers (NACE) cited verbal communication as the most important candidate skill for employers, with a rating of 4.63 on a five-point scale (NACE, 2021).

Human Relations Skills showed a lesser percentage in perceived usefulness (56.92%). This reflects a fading emphasis on human relations skills compared to other competencies. This can be linked to the growing trend in automation of communication tools, which reduces the need for face-to-face human relations. The study of Brynjolfsson (2023) titled “The turning trap: The promises and peril of human-like artificial intelligence,” discusses how technological advancements are reshaping job roles, which can further diminish the need for traditional interpersonal skills as many tasks become mediated through digital platforms.

Table 4. Competencies learned useful in the jobs

Competencies Learned Useful in the Job	Male (n-28)		Female (n-37)		Total	
	f	%	f	%	f	%
Critical thinking skills	26	92.86	30	81.08	56	86.15
Problem Solving skills	28	100	23	62.16	51	78.46
Communication skills	25	89.29	25	67.57	50	76.92
Human relations skills	20	71.43	17	45.95	37	56.92
Leadership skills	18	64.29	18	48.65	36	55.38
Information Technology skills	13	46.43	15	40.54	28	43.08
Managerial skills	12	42.86	11	29.73	23	35.38
Entrepreneurial skills	6	21.43	6	16.22	12	18.46

*multiple responses

Leadership Skills showed a moderate percentage of usefulness (55.38%). This suggests that leadership skills are considered important but are not as critical thinking or problem-solving skills. The stability of this competency's perceived usefulness reflects its ongoing relevance in professional roles. This is aligned with the thoughts of Northouse (2021) in the book “Leadership: Theory and Practice,” which proposes that while leadership remains a key factor for success, the cumulative stress on critical thinking and problem-solving reflects a larger move towards valuing skills that address multifaceted encounters and drive strategic decision-making.

Information Technology Skills had also low percentage of perceived usefulness (43.08%). This indicates that while IT skills are recognized, they are not as highly valued in comparison to other competencies. According to the research analysis conducted by Arntz et al. (2020) titled “Digitization and the Future of Work,” while IT skills are essential for managing and working with automated systems, the focus is increasingly on how these skills are applied in more complex and strategic contexts.

Managerial Skills displayed a lesser percentage (35.38%). This suggests a reduced emphasis on managerial skills in the professional context. The research study of Hamel & Birkinshaw (2023) explains that the changing nature of job roles and organizational structures diminish the traditional need for extensive managerial oversight.

Entrepreneurial Skills are viewed as least critical (18.46%). This indicates that entrepreneurial skills are not highly emphasized in the context of the surveyed population. This finding is supported by the study conducted by Kuratko et al. (2021), which highlights how job roles within larger, established organizations often prioritize different skill sets compared to those in entrepreneurial ventures. It also signifies that entrepreneurial skills are crucial for roles involving innovation and business development but may be less relevant in roles that focus on operational or routine tasks.

Employment Information

This portion presents the data on the employment of the respondents, the status of employment, present occupation, type of employment, place of work, major line of business, present gross monthly salary, reasons for staying in the first job, length of stay in the first job and reasons for accepting the job.

Employment Information of the Respondents

Table 5 shows that majority (92.31%) of the respondents are employed in various institutions. The rest (7.69%) are not employed but are currently enrolled in advanced studies particularly Juris Doctor in

Universities in the locality and at the National Capital Region (NCR). This shows that BS Accountancy graduates are highly employable.

Table 5. Employment Information of the Respondents

Information	Male		Female		Total	
	f	%	f	%	f	%
Employed	26	92.86	34	91.89	60	92.31
Not Employed	2	7.14	3	8.11	5	7.69
Total	28	100.00	37	100.00	65	100.00

Employment Status of the Respondents

Table 6 shows that majority (90.00%) are regular or permanent in their respective companies, 2 (3.33%) are contractual and 1 (1.67%) each for temporary, casual, self-employed and probationary status. The lone (1.67%) self-employed acquired business and accounting skills during college years and is now applying in own business.

Table 6. Employment Status of the Respondents

Employment Status	Male		Female		Total	
	f	%	f	%	F	%
Regular or Permanent	21	80.77	33	97.06	54	90.00
Temporary	1	3.85	0	0.00	1	1.67
Contractual	1	3.85	1	2.94	2	3.33
Casual	1	3.85	0	0.00	1	1.67
Self-Employed	1	3.85	0	0.00	1	1.67
Probationary	1	3.85	0	0.00	1	1.67
Total	26	100.00	34	100.00	60	100.00

Present Occupation of the Respondents

As shown in Table 7, the respondents are employed in various roles in the accounting profession. Some are working as accounting staff (16.67%), reflecting their early career stage as they have less than five years of experience. Notably, the position of Audit Examiner is held by (5 or 8.37%) female respondents, highlighting it as a common entry-level position in the government audit sector. Both genders equally share the position of accountant, with 4 (6.67%) of the respondents occupying this role. Other positions held by the respondents include Instructor/Educator, Tax Associate, Internal Auditor, Senior Tax Associate, State Auditor and various specialized roles. The diversity in job titles suggests that BSAcc graduates are finding opportunities across a wide range of functions within the accounting field. The employment patterns observed in this study align with the results of a research indicating that early-career accountants often begin in staff or assistant roles before progressing to more senior positions as they gain experience and professional qualifications. This finding is aligned with the research study of Baxter & Chua (2020), which implies that gender distribution across different roles is consistent with broader trends in the accounting profession, where women are increasingly entering and advancing within the field, although they may still encounter barriers to reaching the highest levels of management.

Table 7. Present Occupation of the Respondents

Present Occupation	Male		Female		Total	
	f	%	F	%	F	%
Accounting Staff	3	11.54	7	20.59	10	16.67
Audit Examiner	0	0.00	5	14.71	5	8.33
Accountant	2	7.69	2	5.88	4	6.67
Instructor/ Educator	2	7.69	1	2.94	3	5.00
Tax Associate	2	7.69	1	2.94	3	5.00
Internal Auditor	1	3.85	1	2.94	2	3.33
Senior Tax Associate	2	7.69	0	0.00	2	3.33
State Auditor	2	7.69	0	0.00	2	3.33
Administrative Officer	0	0.00	1	2.94	1	1.67
Assistant Manager	1	3.85	0	0.00	1	1.67
Assistant Manager – Tax	1	3.85	0	0.00	1	1.67
Associate Manager- Advisory	0	0.00	1	2.94	1	1.67
Audit Assistant Manager	0	0.00	1	2.94	1	1.67
Audit Associate	1	3.85	0	0.00	1	1.67
Accounting Manager	1	3.85	0	0.00	1	1.67
Audit Senior Associate	0	0.00	1	2.94	1	1.67
Auditor	0	0.00	1	2.94	1	1.67
Banker	0	0.00	1	2.94	1	1.67
Compliance Officer	0	0.00	1	2.94	1	1.67
Cost Accountant	0	0.00	1	2.94	1	1.67
Entrepreneur	1	3.85	0	0.00	1	1.67
Executive Assistant	0	0.00	1	2.94	1	1.67
Financial Analyst	1	3.85	0	0.00	1	1.67
Financial Reporting Analyst	0	0.00	1	2.94	1	1.67
Functional Consultant	1	3.85	0	0.00	1	1.67
General Accountant	0	0.00	1	2.94	1	1.67
Account Assistant	0	0.00	1	2.94	1	1.67
Accounting Supervisor	0	0.00	1	2.94	1	1.67
Junior Customer Service Manager	1	3.85	0	0.00	1	1.67
Municipal Accountant	0	0.00	1	2.94	1	1.67
Process and risk consultant	1	3.85	0	0.00	1	1.67

Public Accountant	1	3.85	0	0.00	1	1.67
Senior Accountant	0	0.00	1	2.94	1	1.67
Senior Consultant	1	3.85	0	0.00	1	1.67
Senior Tax Analyst	0	0.00	1	2.94	1	1.67
Supervision and Examination Specialist	0	0.00	1	2.94	1	1.67
Tax Supervisor	1	3.85	0	0.00	1	1.67
Total	26	100.00	34	100.00	60	100.00

Respondents by Type of Employment

Table 8 shows that more than half (66.67%) of the employed respondents are in the private sector and the rest are in the government (33.33%). The result manifests that regardless of gender, both have equal opportunities for acceptance in the workplace. This implies that the degree program produced graduates that are employable in both private and government entities.

Table 8. Respondents by Type of Employment

Type of Employment	Male		Female		Total	
	f	%	f	%	f	%
Private	21	80.77	19	55.88	40	66.67
Government	5	19.23	15	44.12	20	33.33
Total	26	100.00	34	100.00	60	100.00

Respondents by Place of Work

Table 9 shows that majority (86.67%) of the employed respondents were working locally and the rest (13.33%) were employed abroad. This relates with the result of a study by Tagay, et al (2016) wherein opportunity for employment abroad was mentioned by the respondents as among the reasons for taking up BS Accountancy, and that of the data in Table 3 in this study (Rank 12).

Table 9. Respondents by Place of Work

Place of Work	Male		Female		Total	
	f	%	f	%	F	%
Local	20	76.92	32	94.12	52	86.67
Abroad	6	23.08	2	5.88	8	13.33
Total	26	100.00	34	100.00	60	100.00

Respondents by Major Line of Business

Table 10 shows that 35.00% of the respondents were employed in consulting firms followed by government (21.67%) and financial institutions/banks (20.00%). Consulting firms offer diverse

opportunities for BSAcc graduates, allowing them to apply their skills across various industries and advance rapidly in their careers. The government sector provides stable employment with roles such as Audit Examiners and State Auditors, focusing on public sector accounting and compliance, while financial institutions/banks offer positions in financial analysis, reporting, and risk management, highlighting the versatility and employability of the graduates.

Table 10. Respondents by Major Line of Business and by Sex.

Major Line of Business	Male		Female		Total	
	f	%	f	%	f	%
Consulting Firm	10	38.46	11	32.35	21	35.00
Government	4	15.38	9	26.47	13	21.67
Financial Institution/Bank	4	15.38	8	23.53	12	20.00
Education	2	7.69	1	2.94	3	5.00
Real Estate/ Property Company	3	11.54	0	0.00	3	5.00
Wholesale and Retail Trade	2	7.69	1	2.94	3	5.00
Agriculture, Hunting and Forestry	0	0.00	2	5.88	2	3.33
Construction	0	0.00	1	2.94	1	1.67
Manufacturing	1	3.85	0	0.00	1	1.67
Electricity, Gas and Water Supply	0	0.00	1	2.94	1	1.67
Total	26	100.00	34	100.00	60	100.00

Respondent’s Estimated Monthly Gross Income

Table 11 shows that more than 30% of the respondents have gross monthly salaries between Php25,001.00 to Php35,000.00 wherein most of them comprised of female respondents; 11 (18.33%) have gross monthly salaries between Php35,001-Php45,000 wherein the female respondents dominated such salary bracket; 17(28.33%) have gross monthly salaries between Php55,001 and above and were dominated by the male respondents.

These amounts are commensurate to the typical monthly salary of accounting professionals in the Philippines (Kireeva, 2024) which is around Php 31,100, with a range from Php14,300 to P49,400. The median monthly salary for accountants is approximately Php33,600. The variation in accountant salaries is influenced by factors such as experience, skills, gender, and employment location.

The amounts of remuneration the respondents are receiving could provide them a considerable amount for their daily subsistence considering the high cost of living in Metro Manila, and a little savings which would allow them to provide for their pleasure/exposure trips local and abroad, and some amounts for their parents or family members’ education.

According to a study reviewed by Kireeva (2024), the above-mentioned amount is more than double the average salary of an office worker. This earning potential positions accountants above nurses and teachers

in terms of salary, and on par with engineers and IT professionals. So, compared with other professions, graduates of accountancy received higher. And this is why, many would like the course BS Accountancy.

Table 11. Respondents by Gross Monthly Salary

Present Gross Monthly Salary	Male		Female		Total	
	f	%	f	%	F	%
5,001 – 15,000	2	7.69	1	2.94	3	5.00
15,001 – 25,000	2	7.69	5	14.71	7	11.67
25,001 – 35,000	7	26.92	12	35.29	19	31.67
35,001 – 45,000	3	11.54	8	23.53	11	18.33
45,001 – 55,000	0	0.00	3	8.82	3	5.00
55,001 and above	12	46.15	5	14.71	17	28.33
Total	26	100.00	34	100.00	60	100.00

First Jobs were the Present Jobs of the Respondents

It can be gleaned in Table 12 that majority (75%) of the respondents changed jobs already. This is a manifestation that in the exploratory period of the graduates, they tend to shift from one job to another to seek for better job opportunities. They would like to experience working in the different fields of the accountancy profession.

Table 12. First Jobs were the Present Jobs of the Respondents

Responses	Male		Female		Total	
	f	%	f	%	f	%
Yes	8	30.77	7	29.17	15	25.00
No	18	69.23	17	70.83	45	75.00
Total	26	100	24	100	60	100

Reasons of the Respondents for Staying in their First and Current Jobs

Table 13 shows that salaries and benefits; career challenge; and related to course or program of study topped the reasons for staying in their jobs. This result signifies that the graduates give importance to the salaries and benefits that they will be able to earn from their employment. In addition, they also accept the challenges that maybe encountered in building their careers in their chosen fields. Aside from that, their job is related to their course or program of study, which is aligned to their field of expertise. The findings in this study reveal that the foremost reason for staying in their jobs has something to do with the upliftment of their standard of living or for economic reasons and that is, increased salaries. The same results were also identified in a graduate tracer study conducted for Batch 2010 to Batch 2014 of BS Acc graduates in the same school wherein career challenge (47%), related to the program of study (46%) and salaries and benefits (32%) were the foremost reasons for staying in their jobs (Tagay et al. 2016).

Specifically, for the female respondents, salaries and benefits was Rank 1 followed by career challenge and peer influence as the top reasons for accepting their jobs while for the male respondents, related to program or study, career challenge and salaries and benefits were their top reasons.

Table 13. Reasons of the Respondents for Staying in their Jobs.

Reasons	Male		Female		Total	
	f*	Rank	f*	Rank	f*	Rank
Salaries and benefits	5	3	4	1	9	2
Career challenge	6	2	3	3	9	2
Related to course or program of study	7	1	2	4	9	2
Related to special skills	4	4	1	6	5	4
Peer influence	1	6.5	3	3	4	5
Organization stays true to its VMG	1	6.5	1	6	2	6
Proximity to residence	0	-	1	6	1	8
Family influence	1	6.5	0	-	1	8
Aligned with personal purpose	1	6.5	0	-	1	8

*multiple response

Length of Stay in the First Job

Table 14 indicates that males typically remain in their first job for a longer period, with half staying between 3 to 5 years. There are those who remained for over 5 years. These patterns reflect different career dynamics or life choices influenced by societal norms or available career opportunities for each gender.

Supporting this, the research by Spoon et al. (2023) reveals that men generally have more stable career paths early in their careers, whereas women often encounter interruptions due to family concerns and caregiving responsibilities. The study further highlights the impact of gender roles and expectations on job tenure, with women more frequently experiencing career disruptions.

Table 14. Length of Staying in the First Job.

Length of Stay	Male		Female		Total	
	f	%	f	%	f	%
2 years to < 3 years	1	12.50	2	28.57	3	20.00
3 years to < 4 years	2	25.00	2	28.57	4	26.67
4 years to < 5 years	2	25.00	1	14.29	3	20.00
5 years to 6 years	2	25.00	2	28.57	4	26.67
More than 6 years	1	12.50	0		1	6.66
Total	8	100.00	7	100.00	15	100.00

Reasons for Accepting the Job

Table 15 exhibits that salaries and benefits are the top (Rank 1) motivators for both genders in accepting their jobs. Career challenge follows, especially for females (24.32%), while the third most common reason, related to special skills, is noted by 25% of males and 20% of females. Proximity of residence is the least influential but still considered by both males and females. These patterns imply that financial security and

professional growth are key considerations in job acceptance decisions for both genders. The research of Kong, et al. (2020) supports these findings, accentuating that competitive salaries and benefits are significant in job acceptance decisions. A study from Saville et al. (2023) also indicates that opportunities for career advancement and skill development are particularly significant for women, who seek to overcome career barriers and achieve professional growth.

Table 15. Reasons for Accepting the Job.

Reasons	Male		Female		Total	
	f*	Rank	f*	Rank	f*	Rank
Salaries and benefits	10	1	16	1	26	1
Career Challenge	6	3	9	2	15	2
Related to special skills	7	2	7	3	14	3
Proximity of residence	5	4	5	4	10	4

**Multiple Response*

Suggestions for the Improvement of the BS Accountancy Program

The respondents suggested the following:

Technology and Standards Integration

1. To enhance the BS Accountancy program, it is suggested to integrate technology and updates to standards.
2. To better prepare students for global practice, include courses on International Financial Reporting Standards (IFRS) in addition to the Generally Accepted Accounting Principles (GAAP) or Philippine Financial Reporting Standards (PFRS).
3. To modernize the program, training in accounting software and data analysis tools must be employed thus, adapting to technological advancements.
4. Faculty members should receive up-to-date training and possess real-world accounting and auditing experience to provide relevant instruction.

Practical Application and Work Experience

1. Increasing practical application within the curriculum is vital for bridging the gap between theory and practice. This includes dedicating more units to On-The-Job Training (OJT) or extending the duration of the internship.
2. Collaborations with audit firms, government agencies, and private companies, including Business Process Outsourcing (BPOs) and foreign-operated firms.
3. Practical exercises and activities, such as using accounting systems and software, should be regularized to prepare students for actual work environments.

Curriculum and Course Content Enhancements

1. The curriculum should include more advanced courses that mirror real-world accounting practices.
2. Integrating subjects like RA 9184 for government accounting and adapting to changing board exam topics, especially in taxation and law.

3. Seminars with speakers from various firms and mock boards or assessment exams can help students gauge their knowledge retention and readiness for professional exams.
4. Emphasizing the importance of feasibility studies and partnering with private companies can provide valuable hands-on experience.

Environmental and Faculty Improvements

1. Improving the physical learning environment, such as classroom ventilation, learning spaces and ensuring faculty members are well-equipped with current knowledge, practical experience, and technical knowhow.
2. Hiring faculty with public and private practice backgrounds.

Comprehensive Review and Adaptation

1. Providing pre-board review classes for third and fourth-year students in addition to the comprehensive examinations for each subject.
2. The curriculum should continuously adapt to ever-changing rules, regulations, and professional standards.
3. Regular updates to course content, incorporating social and interpersonal skills, and preparing students for the evolving nature of the accounting profession.
4. Encouraging more practical exercises, group activities, and peer reviews.

Conclusion

The study focused on tracing the educational background and employment of the Bachelor of Science in Accountancy (BSA) graduates from the College of Business, Economics and Accountancy, for Academic Years 2014-2015 to 2017-2018. Using a descriptive-quantitative research design, data were collected through a survey questionnaire distributed via Google Forms to 65 randomly selected graduates.

There is high percentage of honor graduates as a result of the rigorous admission and retention policies. Consequently, many of them passed the LECPA. Foremost of their reasons in taking up BS Accountancy include influence of parents or relatives, prospect of immediate employment and status or prestige of the profession. The competencies acquired during their academic training were deemed highly relevant, particularly critical thinking, problem-solving, and communication skills.

Most of the respondents were employed, predominantly holding permanent positions as accounting staff in private companies, with monthly gross earnings ranging from Php25,001 to Php35,000. Notably, many respondents were not in their first jobs, with decisions to change jobs influenced by salaries and benefits. The respondents are employed in accounting and finance-related fields.

The study highlighted the necessity for continuous feedback from graduates to improve the BSAcc curriculum, ensuring it aligns with industry requirements. The findings emphasized that graduates possess the competencies and skills necessary for their roles, with many successfully employed in relevant fields. The study also underscored the importance of adapting the curriculum to meet the evolving demands of the labor market. This approach will help enhance the employability and competencies of future graduates, ensuring that they are well-prepared for the challenges of the professional world.

Recommendations

The study recommends the following:

1. an orientation to graduating students should be conducted to provide information on the importance of the graduate tracer and to encourage them to participate in the conduct of such;
2. to enhance the curriculum of the BS Accountancy program based on the suggestions of the respondents;
3. incorporate strategies that will enhance the skills and knowledge of graduates to bridge the gap between academe and industry;
4. revisit and revise, if necessary, the program outcomes to ensure that graduates meet the expectations of the industry whether local or abroad; and
5. continue to conduct the tracer study for AY 2018-2019 to present.

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