Tracer Study: BS in Accounting Technology Graduates of City College of Angeles

Ricky O. Alfonso¹, Kaye Nicole Bautista¹, Madeleine P. Berdos¹, Princess Mae F. Bustamante¹, Aaron John S. Nuqui¹, Jamelyn C. Papio¹, Lovell M. Abello²

¹Bachelor of Science in Accountancy, Institute of Business and Management, City College of Angeles
²Program Coordinator, Bachelor of Science in Accountancy and Faculty Member, Institute of Business and Management, City College of Angeles

Tracer studies can be described as a retrospective study of graduates through standardized survey, which takes place sometime after graduation, normally between six months and three years. It is common in an institution but becomes more and more popular in vocational education. This study aims to determine the employability of the graduates of City College of Angeles – Bachelor of Science in Accounting Technology program. Further objectives include that of improving the education, the essence and application, and enhancing the development of graduates from education to employment. There were 88 respondents out of the 174 graduates of Bachelor of Science in Accounting Technology at City College of Angeles from 2018 to 2019. The questionnaire topics vary considerably, but often include questions on study progress, the transition to work, work entrance, career, use of learned competencies, current occupation and bonds to the education institution. Online platform was used in sending the survey questionnaire which proved to be highly effective as people nowadays consume most of their time in social media. The results show that most of the graduates of the said course are highly employable and receive an average salary plus benefits. Some continue their studies to become Certified Public Accountants. The respondents said that this program helped them develop their skills as professionals in the field of communication, human relations, entrepreneurial matters, problem solving, and critical thinking. The respondents further indicated that proper way of teaching makes students more knowledgeable especially in using accounting software that is in demand in every firm. It is hoped that this tracer study will enable the school to make adjustments on its curriculum and find out whether the graduates are faring well in their jobs.

Keywords: Tracer Study, City College of Angeles, BS in Accounting Technology, Certified Public Accountants, education to employment

Introduction

Former Angeles City Mayor Edgardo D. Pamintuan once said, “We will build a monument to the proudest resource of this great city: its citizens who desire to overcome poverty by sharpening their knowledge and skills for their own sake, and for the sake of their families through affordable but top-quality education.” (CCA Student Handbook, 2012).

City College of Angeles (CCA) was established on June 5, 2012 and opened its doors and welcomed its first enrolled students who took the first steps towards a better future for themselves and their families. It was built to help students who want to finish their studies but cannot afford to pay for their education. This educational institution hopes to give the youth of Angeles City a chance to support themselves in their journey as they reach their goals. Today, City College of Angeles stands tall and continues to be a molder of minds and muscles and a testament to the will of many; that never shall the poor be deprived of quality education. Rather, with persistence and diligence, they may one day achieve total human development (CCA Student Handbook, 2012). City College of Angeles, the beloved alma mater of the
students, is the second home and guardian who protects his children. This school that is fairly new and developing wants to reach its goal to be a premiere local college in the country as stated in its vision.

Students of City College of Angeles must possess the four core values of excellence, resiliency, stewardships and patrimony. The college aims to nurture, develop, and educate its students as they advance and face the new chapter of their lives carrying the knowledge and skills that they acquired from their beloved alma mater. It allows students to realize their capabilities as they enter the world of work by keeping them spiritually, mentally and physically fit at all times.

The Bachelor of Science in Accounting Technology (BSAT) program was added to the courses offered starting in the academic year 2014-2015. The said program aims to provide a foundation of professional knowledge, skills, and values, ethics and attitudes that enable graduates in continuing to learn and adapt to change throughout their professional lives. These capabilities enable professional accountants in identifying problems, knowing how to find the knowledge, and applying it in an ethical manner to achieve appropriate solutions. The most important aspect is to require developing the knowledge base and have strong skills to produce a competent professional with appropriate values, ethics, and attitudes. The primary goal of accounting education is to produce competent professional accountants that are qualified in making a positive contribution over their lifetimes to the profession and the society in which they work. In the face of increasing changes that they will meet later on as professional accountants, it is essential that students develop and maintain an attitude of learning to maintain their competence as professional accountants (CCA Student Handbook, 2012).

The BSAT program is a four-year level degree course of a laddered program of Accountancy. The 2018 graduates of this course were the first batch of accounting students that CCA released, followed by the second batch of graduates in 2019.

Tracer studies can be described as retrospective study of graduates through standardized survey, which takes place sometime after graduation, normally between six months and three years. It is common in an institution but it becomes more and more popular in vocational education. It traces the first profession of the graduates, their designation, their first compensation and, the most important, the first impression as a team member as graduates. Through this study it can also provide information for evaluation of higher education to see how competent their graduates are. In this study, the administrators of this program, BS in Accounting Technology, were able to analyze the jobs/careers of the graduates and to be aware of the opportunities that they sought.

The general objective of a tracer study is to classify the long-term effects of education programs. Furthermore, detailed objectives include improving the education, the essence, and application, enhancing the development of graduates from education to employment, and better corresponding quantity of skills. Tracer study questionnaire topics can vary considerably, but often include questions on study progress, the transition to work, work entrance, career, use of learned competencies, current occupation and bonds to the education institution (European Training Foundation, 2016). This study serves as an evaluation performance for the graduates of BS in Accounting Technology batch 2018 and batch 2019 by determining their employment.
**Conceptual and Theoretical Framework**

It can be verified if a student gained many experiences during his/her stay in school through the use of an illustrative representation of conceptual framework. Students must prepare themselves to become productive citizens of their community after graduation. Pursuing this line of thought, if City College of Angeles succeeds in properly educating students enrolled in different programs especially in BS Accounting Technology, it follows that students will be able to secure a high quality of education. Thus, students are set to enter high-paying jobs. Graduates must have enough experiences and skills to become more productive in their profession. One way of ensuring this is to be enrolled in an internship program proposed by the department, as a way of showing off their talents and skills in the extracurricular activities inside and outside the premise of the school. This serves as a process for their academic performance as they prepare for their careers (Adapted from A Tracer Study on the Employment Status of AB Journalism Graduates of Bicol University College of Arts and Letters, 2010).

![Figure 1: Conceptual Framework of the Tracer Study](image)

**Problem Statement**

1. What is the profile of the respondents, including their civil status and gender?
2. What is their present employment status?
3. What are their job positions?
4. What are the monthly salaries that the respondents currently receive?
5. What are their reasons for staying on their jobs?
6. What modes of application did they use?
7. How long was their waiting time in getting on their jobs?
8. Is their job position relevant to the curriculum they have taken?

**Methodology**

The researchers used the descriptive method for creating a comprehensive outline to complete the survey process. This method describes the theory and practical applications of
survey research with an emphasis on the statistical aspects of survey methods. The study was completed by gathering the information of the BS in Accounting Technology graduates of City College of Angeles, starting from personal data collection and demographics, the quality of results, the non-response problem, the job nature, and their position (John Wiley and Sons, 1999). The questionnaire as shown in Appendix 1 served as the main instrument to attain the specific objectives of the study.

**Participants of the Study**

The participants of the study were the 2018 and 2019 graduates of Bachelor of Science in Accounting Technology of City College of Angeles. Batch 2018 has a population of 83 graduates while Batch 2019 has a population of 91 graduates, totaling to 174 BSAT graduates.

**Instrument Procedure**

Questionnaire is one of the universally-applied tools in collecting data. The main purpose of questionnaire in research is to acquire appropriate information in most reliable and valid aspect. Thus, the effectivity and consistency of survey/questionnaire forms is an essential feature of research methodology which is known as validity and reliability (Taherdoost, 2016).

The researchers prepared the questionnaire adapted from the Commission on Higher Education in CARAGA Administrative Region based on the objectives of the study. It consists of 34 questions containing personal data such as names, status, employment, and some reasoning that takes three to five minutes to answer. As most people nowadays are active users of social media sites, the researchers utilized Messenger and Facebook in delivering the questionnaires to the respondents.

**Statistical Analysis of Data**

The data collected were in the form of a pie chart and table for analysis. The statistical tool used in this study includes the percentile technique. This was used to analyze the profile of the respondents and in resolving the percentage of the variables in approximate relation to the whole. The weighted mean was used to determine the degree of perception of the graduate-respondents related to their first jobs, status, salary, and application of the acquired skills.

**Results and Discussion**

<table>
<thead>
<tr>
<th>Year</th>
<th>No. of graduates</th>
<th>No. of Respondents</th>
<th>Percentage each Year</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>83</td>
<td>31</td>
<td>37.35%</td>
<td>35.23%</td>
</tr>
<tr>
<td>2019</td>
<td>91</td>
<td>57</td>
<td>62.64%</td>
<td>64.77%</td>
</tr>
<tr>
<td>Total</td>
<td>174</td>
<td>88</td>
<td>50.57%</td>
<td>100%</td>
</tr>
</tbody>
</table>

The participants of the study were the 2019 and 2018 graduates of Bachelor of Science in Accounting Technology (BSAT) program of City College of Angeles. Batch 2018 has a population of 83 graduates while Batch 2019 has a population of 91 graduates, totaling to 174 BSAT graduates. The total respondents of this tracer study are 88 graduates which can be broken down into 31 graduates (35.23%) from Batch 2018 and 57 graduates (64.77%) from Batch 2019.
Profile of the Respondents

The classification of respondents according to gender is shown in Figure 2.1. The respondents are composed of 65 or 74% females and 23 or 26% males. The significant difference between the gender shows that females are more interested in taking up Bachelor of Science in Accounting Technology than males. Figure 2.2 shows that 83 or 95% of the respondents are single, 2 or 2% are married, and 3 or 3% are single parents.

![Figure 2.1 Classification of Respondents According to Gender](image)

![Figure 2.2 Civil Status of the Respondents](image)

Figure 3.1 shows the present status of the respondents. Results show that out of the 88 respondents, 53 or 60% are employed, 10 or 11% are still unemployed, while 25 or 29% have continued their studies. This shows that after graduation, the graduates were already hired into the jobs they applied for while some of them pursued the fifth-year course, BS in Accountancy. Also, it can be seen that 22 respondents or 88% pursued their studies for promotion purposes and 3 or 12% of the respondents pursued their studies for professional development. Corresponding to the data accumulated, most of the respondents’ reasons on pursuing the degree are: influence of the parents or relative, prospect of immediate employment, and prospect of higher compensation. Data also reveal that 10 or 11% of the respondents are still
unemployed because they pursued advanced study, have health and/or family issues, and decided not to look for jobs.

Figure 3.1. Status of the Respondents

Figure 3.2. Present Employment Status

Figure 3.2 shows that 38 or 72% of the respondents are already regular or permanent employees, 9 or 17% are temporarily employed, 6 or 11% are contractually employed. The data show that most of the graduates already have their permanent jobs. According to the data gathered, all the respondents who are employed are working locally.

Figure 4 shows that 37 or 64% of the graduates have a rank and file or clerical job position while 17 or 29% hold professional, technical, or supervisory positions. Data also reveal that 3 or 5% of the respondents hold managerial or executive positions while 1 or 2% is self-employed. It can be seen from the result that majority of the respondents are qualified to their jobs.
Figure 5 exhibits that out of the 53 respondents, 1 respondent is already earning PHP 25,000 and above as salary per month despite being a fresh graduate or inexperienced. For others, 3 or 6% of the graduates are earning a salary range of PHP 20,000 to PHP 25,000 and 5 or 9% have a salary range of PHP 15,000 to PHP 20,000. Most of the respondents (38 or 72%) have a salary range of PHP 10,000 to PHP 15,000 a month. Only 6 or 11% of the respondents are earning a salary range of PHP 5,000 to PHP 10,000 a month. This shows that most of the graduates are already earning considerable salaries as fresh graduates.

Figure 6 shows the data on how long the respondents have stayed on their jobs. Data reveal that 24 respondents corresponding to 45% have been in their work for one to two years, 18 or 34% have been in their work for seven to 11 months, 10 respondents or 19% have been staying in their jobs for one to six months, and the remaining one respondent is a newly-hired and have stayed in her job for less than a month. The data indicate that most of the graduates stay longer in their workplace.
Among the reasons for staying on their jobs, Salaries and Benefits got the highest percentage with 100% as all the respondents answered that it is the primary reason when applying for a job. The second reason cited is the Job’s Relatedness to the Course with 26 respondents or about 49% admitting that they applied for their jobs because it is related to their course. Career Challenge is the third reason provided by 19 respondents or about 36%, followed by Related Special Skills as answered by 18 respondents or about 34%. Proximity of the residents came in fifth as cited by 14 or 26% of the respondents, while Peer Influence came in sixth as answered by 11 or 21% of the respondents, and Family Influence came in the seventh place as attested by two or about 4% of the respondents. Most of the respondents cited salary and benefits as the primary reason when they looked for a company while the reason that was cited the least is family influence.
Response to an Advertisement

As walk-in Applicant
Recommended by Someone
Information from Friends
Arranged by School's Job Placement…
Family Business
Job fair

Figure 7. Modes of Application of the Respondents

The data shown in Figure 7 indicate that most of the respondents or about 30 or 54% did walk-in applications while 13 or 23% were recommended by someone. Five or 9% of the respondents answered that they responded to advertisement. Four or 7% of the respondents said they applied for their jobs based on the information given by a friend. Three or 5% of the respondents attended job fairs while one respondent is in the family business. This reveals that most of the respondents chose walk-in application, which shows that they have high self-esteem and rely more on themselves that is why they got a higher opportunity in finding and qualifying for their jobs.

Figure 8 shows how much time the respondents spent in finding a job. Results show that 27 or 51% of the respondents just waited for less than a month before being hired, while 18 or 34% were hired within one to six months, five respondents or 9% waited for 7 to 11 months, and three or 6% waited for a year but less than two years. This indicates that most of the graduates started to look for jobs after their graduation and became officially hired in a short period of time.

Figure 8. Waiting Time of the Respondents on their First Job
Figure 9 shows that most of the respondents agreed that their curriculum in City College of Angeles is relevant to their present job as confirmed by 94% or 50 of the respondents. Only 6% or three respondents disagreed.

![Figure 9. Relevance of the Curriculum](image)

Table 3 presents how the curriculum in City College Angeles improved the respondents’ skills in the workplace. The respondents agreed that the following skills were useful in their workplace: communication skills (45 respondents or 85%); human relation skills (37 respondents or 69%); entrepreneurial skills (18 respondents or 34%); problem solving skills (38 respondents or 72%); and critical thinking skills (37 respondents or 70%). Based on the data gathered, communication skills are considered the most useful in the workplace. The result shows that the curriculum in City College of Angeles is effective for the graduates of Bachelor of Science in Accounting Technology.

<table>
<thead>
<tr>
<th>Skills</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communication Skills</td>
<td>45</td>
<td>85%</td>
</tr>
<tr>
<td>Human Relation Skills</td>
<td>37</td>
<td>69%</td>
</tr>
<tr>
<td>Entrepreneurial Skills</td>
<td>18</td>
<td>34%</td>
</tr>
<tr>
<td>Problem Solving Skills</td>
<td>38</td>
<td>72%</td>
</tr>
<tr>
<td>Critical Thinking Skills</td>
<td>37</td>
<td>70%</td>
</tr>
</tbody>
</table>

### Conclusion

Results of the study show that among the 2018 and 2019 graduates of Bachelor of Science in Accounting Technology, majority are females, two are already married, and three are single parents. About 60% of the graduates are permanent and regular employees from companies inside the Clark Economic Zone in Pampanga while 40% are not yet employed for reasons such as pursuing their dreams of becoming a professional Certified Public Accountant and their financial and health issues. Some of those who were employed have a salary range of PHP10,000 to PHP15,000 a month and most have been working for one to two years at present.

After their graduation, 27 respondents already got their first jobs in less than a month through direct hiring or walk-in. Some shared that they resigned from their previous jobs to look for a new working environment and a greener pasture. They also shared their experience on
why they stayed on their jobs which is mostly because of the salaries and benefits. It was also revealed that communication skills are very useful in the workplace.

The respondents also agreed that the curriculum they had in City College of Angeles enhanced their skills and knowledge in performing their jobs as accountants. Most of the graduates were able to land on jobs that are related to the course, resulting to contentment with their present careers.

Today, graduates from batches 2018 and 2019 make their alma mater proud of them. Through this, they show that this program may continuously improve itself to make the Accounting Technology students to be more competitive, efficient, and most of all, successful.

Recommendations

It is recommended that more seminars and trainings related to the course be conducted to help graduates to have more reference in finding jobs after graduation and to ease the transition from school to work. This will also help graduates who lack experience. It is also recommended to add a practicum abroad as an enhancement of the curriculum. Another survey must also be conducted to the students in the accounting program.

In the corresponding study, if there is a huge population of graduates, it is recommended that a particular course or a portion in the actual population be chosen to minimize the risk of having non-respondents.

City College of Angeles may regularly update the status of their graduates to analyze their employability and to find out what additional programs the school needs to provide. It is necessary for the College to analyze the employment/unemployment status of their graduates not only in the accounting program but in all of its programs so as to find the reason for their unemployment, thus enabling the college to make adjustments in the curriculum.

This is the first tracer study of the BSAT graduates in City College of Angeles. A similar study should be adopted with respondents from all the batches of BSAT. The distribution of survey questionnaires through online platform is highly recommended because people nowadays consume most of their time in social media.

With regards to the career taken by the graduates, it is better to get the perceptions of the employers or the schools based on the respondents’ answers as analyzed by the researchers on the relevance of their studies.
References


