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# **HARVEST**

The Institutional Research Publication of Baliuag University



**BALIUAG UNIVERSITY**

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# HARVEST

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## **A TRACER STUDY OF BALIUAG UNIVERSITY GRADUATES OF BACHELOR OF SCIENCE IN ACCOUNTANCY, 2013 – 2015**

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### **Abstract**

The study assessed the employability status, adequacy of training to develop various graduate skills, and extent of use of these skills to the present job of 105 BS Accountancy graduates of Baliuag University from 2013 to 2015. The study revealed that 100% of the BSA graduates were performing jobs related to their course and a great number of them were on a regular/permanent status holding either managerial or supervisory level positions. The study also found that around one to three months after taking the CPA board examination, 91.43% of the graduates were already employed. It was cited by the respondents that good salaries/benefits and career challenge are two major reasons why they have stayed with their present job. The study also identified that the ability of the respondents to define a problem and find solutions to it (the same skill they acquired from BU education) is the number one skill they use in their current job. To improve the course curriculum and employability of the graduates, the respondents suggested that linkages/partnerships with recognized accounting and auditing firms be established and the on-the-job training and immersion courses on current accounting practices be implemented.

*Keywords:* BSA graduates, course curriculum, graduate skills, tracer study

The contribution of higher educational institutions in the production of highly qualified manpower is something that cannot be ignored. It must continually provide the skills, knowledge, and values that enable graduates to contribute significantly to the acceleration of economic and social development and make them responsible and productive citizens. Higher educational institutions have started to concentrate on the preparation of high-level manpower to assist in national development. Thus, the role of higher education as a major driver of economic development is well established, and this role increases as further changes in technology and globalization occur. To remain competitive in light of these changes, manpower should improve productivity and adopt an innovative spirit as higher education tries its best to provide the capacity, knowledge, and research necessary to help achieve these goals.

Higher educational institutions need to be pragmatic and flexible to help build a qualified labor force that is able to adapt to changing demands in both



local and global markets. This may imply an implementation of improved curricula that include the knowledge, skills, and values required for the new economic context. One approach being done by these institutions to improve their educational services is through conducting tracer studies.

Tracer studies have been conducted by educational institutions for decades and the information obtained from survey items are generally used by these institutions for curriculum development and reform, enhancing professional values, and increasing job satisfaction of their graduates. A tracer study is crucial to the growth of any institution because if there is no evaluation conducted by the institution of the outcomes of the educational programs, there would be no benchmark on which to base its professional growth. For the purpose of quality assurance of course programs, higher educational institutions can contribute meaningfully by applying the principles of a tracer study to create sustainable learning environment for the continuous professional development of their graduates. Tracer studies, therefore, serve as documentary analyses about the need for introducing improvements in the quality of programs offered by various higher education institutions. Through these studies, they are able to meet the demands of changing educational, socioeconomic, industrial, and technological spheres of the new century.

Baliuag University has been part of the academic community in Bulacan for nearly a century now. It envisions to be an educational leader, respected and recognized for its academic excellence, achievements in research, commitment to community service, and for being a pioneer in technological advancement. As an educational institution, it provides high quality education and training with the fundamental purpose of producing highly qualified graduates, transforming the youths into productive members of the society.

College of Business Administration and Accountancy is one of the departments of the University and its Accountancy program aims to prepare the students for the licensure examination for Certified Public Accountants. The program is also committed to provide students with a very strong foundation of knowledge, skills, values, and attitudes essential for a variety of entry-level positions within the profession.

The researcher believes that there is always a need to trace the graduates because HEIs can assess if the students really acquired appropriate skills, knowledge, values, and attitudes needed by the industry. The College of Business Administration and Accountancy may evaluate, through conducting a tracer study, the strengths of its Accountancy program and the possible areas of improvement to further enhance the quality and employability of its accounting graduates, and ultimately help and prepare the BSA students for the CPA board examination.

### **Significance of the Study**

One of the factors that determine the effectiveness of an educational institution is through the employability of its graduates. An effective approach to evaluate the employability of the graduates is through conducting a graduate tracer study. It can provide valuable information which can be used to assess the results of the education and training given by the higher educational institutions. It collects vital information concerning the employment profile of graduates, their undergraduate experience, their first and current jobs, and the relevance of their educational background and skills required in their jobs.

For Baliuag University, findings of the tracer study may help the institution to assess its graduates' perception on the contributions of the university in the development of their skills and the degree of effectiveness, adequacy, and relevance of their training. Thus, it can be a significant basis for initiating and implementing improvements in the current programs, in designing new programs that are addressing the real training needs of the students, and in enhancing the marketability of its graduates.

### **Research Questions**

The main objective of this tracer study is to determine the employability of the graduates of Baliuag University in the course Bachelor of Science in Accountancy from 2013 to 2015.

In the light of this major problem, the following specific problems were considered:

1. How may the respondents be described in terms of :
  - a. Present status of employment
  - b. Types of company/industry that employ them
  - c. Present job position
  - d. Length of time they waited for a job after graduation/taking the CPA board examination
  - e. Difficulties they encountered in looking for their first job
  - f. Length of service with their first job and with their present company
  - g. Reasons for staying with their present job
  - h. Training and further studies they attended after college
2. How did the respondents rate the extent of use of the following graduates' skills to their present job:
  - a. Communication
  - b. Comprehension
  - c. Critical thinking
  - d. Organization

- e. Human relation
  - f. Information technology
  - g. Leadership
  - h. Problem solving
  - i. Decision making
  - j. Research
3. How did the respondents rate the adequacy of training they acquired from BU education that contributed to the development of their skills in the following:
    - a. Communication
    - b. Comprehension
    - c. Critical thinking
    - d. Organization
    - e. Human relation
    - f. Information technology
    - g. Leadership
    - h. Problem solving
    - i. Decision making
    - j. Research
  4. How did the respondents rate BU's placement services in terms of providing them with the necessary employment assistance?
  5. What are the suggestions given by the respondents on how BU can improve the employability of its graduates?
  6. What are the suggestions given by the respondents on how BU can improve its course curriculum?

### **Scope and Limitations of the Study**

This tracer study was conducted during the second semester of the School Year 2016-2017. The respondents were graduates of Baliuag University from 2013 to 2015 with the degree of Bachelor of Science in Accountancy. This study was limited to determining the types of company/industry that employ the respondents, their present job positions, present status of employment, and the length of service with their present company. It covered the number of months or years that took them to get on their first job after graduation, the difficulties they encountered in looking for their first job, and how long they stayed with their first job.

Moreover, it identified the extent of use of various skills to the present job of the respondents, as well as determine if they adequately acquired the training from BU education that contributed to the development of skills in different



areas such as in communication, comprehension, critical thinking, organizing, human relations, information technology, leadership, problem solving, decision making, and research.

The instrument used in this study is a questionnaire in which respondents read the questions and select a response by themselves without the researcher's interference.

### **Definition of Terms**

For a better understanding of the study, the following terms are defined operationally.

**Communication skill.** This term refers to the ability of the respondents to convey information and ideas to other people.

**Comprehension skill.** This is the ability of the respondents to grasp and understand what is being told or read.

**Critical thinking skill.** This means the ability of the respondents to analyze, synthesize, and evaluate information as a guide in conceptualization.

**Decision making skill.** It is the ability of the respondents to select a course of action from among possible alternatives in order to arrive at a solution for a given problem.

**Employability.** It means the ability of the respondents to work out matters in order to get employed.

**Human relations skill.** It refers to the ability of the respondents to interact with other people in business organizations.

**Information technology skill.** The term refers to the ability of the respondents to perform tasks using computer systems, software, networks, and other related technology.

**Leadership skill.** This means the ability of the respondents to lead and direct effectively.

**Organizational skill.** This is the ability of the respondents to use time, energy, and resources effectively to achieve goals such as meeting deadlines, working independently, and planning for future projects needed for success at work.

**Problem solving skill.** This refers to the ability of the respondents to identify or define a problem and find a solution to it.

**Research skill.** This means the ability of the respondents to collect and analyze relevant, accurate, and timely information.

### **Theoretical Framework**

This study is anchored on the assignment theory developed by Allen and Velden (2001). Assignment theory explains that education-job mismatches are reported to have serious effects on a number of labor market outcomes. A major line of research has been developed regarding the effects of education-job mismatches on wages. Empirical results suggest that both individual human capital and job characteristics are related to wages. Individuals working in jobs for which a lower level of education than their own is required (over-education) are often found to earn less than individuals with the same level of education working in jobs for which their own level is required (adequate education), but more than individuals working in an equivalent job with the level of education actually required.

In assignment theory, educational mismatches imply skill mismatches. Skill mismatches are believed to account for the observed wage effects of over- and under-education. Individuals working below their own level are underutilizing their knowledge and skills to a significant degree, while individuals working above their own level lack some knowledge and skills that are required in order to perform optimally in their jobs. The same applies to effects on other outcomes like job satisfaction and intention to quit.

### **Review of Related Literature**

Badiru and Wahome (2016) underscore that graduate tracer studies present viable opportunities through which quality assurance (QA) can be institutionalized and mainstreamed in the activities of HEIs in East Africa (EA). The recommendations and evaluative proposals made by graduates about their experiences during their degree study and transition to the job market immensely help to improve the quality of education and services at their University. This paper should arouse the desire to initiate and entrench GTS (Global Technology Systems) as a means by which quality assurance at universities and HEIs can be achieved.

Aquino, Punongbayan, Macalaguim, Bauyon, Rodriguez, and Quizon (2015) conducted a tracer study of the teacher education graduates aimed to assess the graduates' perception on the contribution of the university training to the graduates' skills development and the degree of effectiveness, adequacy, and relevance of their pre – service teacher education training. Of paramount importance, as recommended by the researchers, is the enhancement of the

curriculum to ensure its relevance and responsiveness to the needs of the stakeholders involved; faculty competence and their use of effective teaching strategies must be enhanced, and relevant instructional materials should be made available. Student support should be further improved.

The Office of Quality Assurance and Institutional Effectiveness (QA&IE) of the University of Trinidad and Tobago developed and administered a graduate tracer study to track graduates' progress in employment, further study, entrepreneurship, and civic involvement. Findings from this study provided invaluable information on graduates' current professional and academic activities and career paths and can be used to support university-wide improvement and planning initiatives for the delivery of current and future programs and services.

The aim of another graduate tracer study conducted by Shongwe and Ocholla (2011) was to trace the graduates of the Department of Information Studies at the University of Zululand in order to establish what interventions can be made to improve their professional activities and services. This also determined the skills, knowledge, and attitudes they acquired from their LIS education relevant in their jobs and what LIS (Library and Information Science) skills and knowledge are in demand.

In the graduate tracer study she conducted, Loquias (2015) determined the employment status of the graduates of BS Electronics Engineering. Findings revealed that the skills the graduates found most useful to their first jobs are critical thinking, problem solving, and communication skills. Suggestions were given such as the inclusion of industry-utilized software and enhancement of the OJT program, more hands-on activities in the curriculum, exposure to industry while studying, and job familiarization among others. The findings of the study can serve as basis for curriculum review and revision to meet the demands of the industry.

In their study conducted, Mendoza and Tuble (2013) assessed the employability, training, and acquired knowledge and competency skills of BS Accountancy graduates. Findings of their study revealed that the respondents were satisfied with the school's Accountancy Program and affirmed that the training they received were extremely useful in their field of work. Such training had built their confidence and competence which made them employable in the field and at the same time rise to supervisory positions. However, research and information, as well as technology skills have to be further developed and graduate studies must be pursued by graduates so that they will continue learning and get updated.

Marilao (2016) also assessed the employability, training, and acquired knowledge and competency skills of BS Accountancy graduates. The findings showed the strengths of the accountancy program of the school and the possible areas of improvement to further enhance the quality and employability of its accounting graduates.

Albrando, Bibal, Dela Cruz, and Remolona (2016) assessed the employability, training, and accomplishments of the graduates of Bachelor of Science in Accountancy. The researchers noted that an undergraduate review for the graduating students is of great help to better prepare them for the board examination. It is also important to develop the foundation of learning of the BSA students by giving comprehensive examinations to assess what particular topic they can perform well or not. Students should also be provided with programs that can develop their critical thinking, human relation, computer, and communication skills.

Many tracer studies have been conducted and more literatures about them were written, but there is only one goal that they want to achieve – quality assurance. Graduate tracer studies serve as viable opportunities through which quality assurance can be institutionalized. Suggestions made by the graduates about their experiences during their degree study and transition to the job market helped them to improve the quality of education and services at the university. Enhancement of the curriculum to ensure its relevance and responsiveness to the needs of the stakeholders involved may be implemented. It is also an opportunity to develop more competent faculty and to use better teaching strategies. Findings of the tracer study may also provide invaluable information that can be used to support university-wide improvement. HEIs can also develop and implement intervention programs for the improvement of their professional activities and services.

## **Method**

### ***Research Design***

The researcher used the descriptive method of research which, according to Ariola (2006), is used to analyze, interpret, and report the present status of the subject matter. It is applicable in any big sample or large population. It also uses questionnaire or other instruments to generate data prepared by the researcher. Data must be organized and presented systematically so that valid and accurate conclusions may be drawn from them.

The descriptive method of research was employed in this study to gather information about existing conditions of the graduates of the Baliuag University for the course Bachelor of Science in Accountancy from 2013 to 2015. The study, therefore involved the collection of data using questionnaire in order to answer questions concerning the current status of the respondents.

### ***Participants and Sampling Procedure***

**Table 1.** Profile of the respondents in terms of gender and year graduated

Year Graduated	Number of Graduates*	Actual Number of Respondents	%
2013	39	37	94.87
2014	28	26	92.86
2015.	45	42	93.33
Total	112	105	93.75
Gender		<i>F</i>	%
Male		32	30.48
Female		73	69.52
Total		105	100

\*Source: BU Registrar's Office

Table 1 shows the actual number of graduates per year and those who responded to the researcher's request to participate in the study. The researcher then used these 105 or 93.75% as the sample size of the study.

The figures in the table also indicate that there are more female students who completed the course Bachelor of Science in Accountancy than the male students. In a news article written by Quismundo (2012), she stated that more women finish college than men in the Philippines, but this has yet to be reflected in the work force. She also noted that based on the data from the National Statistics Coordination Board (NSCB), women college graduates have outnumbered men for over a decade, and they have been equipping themselves with higher education better than men.

### ***Instrument***

The questionnaire developed by CHED was the main instrument used for data gathering. Minor modifications were made and delimited to few questions to obtain pertinent information and data about the employability of the Accountancy graduates of the Baliuag University from 2013 to 2015.

The questionnaire includes information about the respondents in terms of their gender, year graduated, present status of employment, types of company/industry that employ them, their present job position, number of months/years it took them to land a job after graduation, difficulties they encountered in looking for their first job, length of service with their first job and with present company, reasons for staying with their present job and leaving their first job, as well as training and further studies they attended after college. In addition, some items included an assessment on the extent of use of various skills to their current job, while other items asked if they acquired the training from BU which

led to the development of a variety of skills.

### ***Data Gathering Procedure***

The researcher undertook the data gathering process with the help of students and faculty members of the College of Business Administration and Accountancy of the Baliuag University.

Other means of data gathering were utilized such as e-mail and facebook messaging. There were 36 graduates who responded through e-mail, 42 through facebook messaging, and the rest were personally met by the researcher and his colleagues, students, and friends.

### ***Data Analysis and Statistical Treatment***

The data collected from the questionnaire were organized, tabulated, analyzed, and treated statistically using percentage (%), weighted mean, and descriptive statistics.

The researcher also made use of Likert scaling techniques to compute the frequency responses of the respondents. With regard to the extent of use of the various skills to the present job of the respondents, the mean responses were interpreted using the following scale:

<i>Range of Mean Values</i>	<i>Scale Value</i>	<i>Interpretation</i>
4.20 – 5.00	5	To a great extent
3.40 – 4.19	4	To some extent
2.60 – 3.39	3	Limited
1.80 – 2.59	2	Very limited
1.00 – 1.79	1	Not at all

For the adequacy of training that respondents acquired from BU education that contributed to the development of varied skills, the mean responses were interpreted using the following scale:

<i>Range of Mean Values</i>	<i>Scale Value</i>	<i>Interpretation</i>
4.20 – 5.00	5	Very adequate
3.40 – 4.19	4	Adequate
2.60 – 3.39	3	Fairly adequate
1.80 – 2.59	2	Inadequate
1.00 – 1.79	1	Very inadequate

The researcher adopted the verbal interpretation of the foregoing mean value from the survey questionnaire used by Gines (2014) and developed by CHED.

## Results and Discussion

This part of the tracer study deals with the presentation, analysis, and interpretation of data to determine the employability of the Accountancy graduates of Baliuag University from 2013 to 2015.

**Table 2.** Ranked frequency and percentage distribution of the respondents' present status of employment

Status of Employment	<i>f</i>	%
Regular/permanent	91	86.67
Probationary	9	8.57
Contractual	5	4.76
Total	105	100

Data in Table 2 shows that 86.67% of the respondents have a regular/permanent status, 8.57% are under probationary while 4.76% are on a contractual basis. This is insignificantly higher than the findings of a tracer study conducted by Calma (2017) wherein the respondents were Business Administration graduates of Baliuag University of the same year. In his study, he found that 81.36% of the respondents have permanent status.

It may be concluded that majority of the graduates of Baliuag University, particularly the graduates of the College of Business Administration and Accountancy, have security of tenure in their jobs, having been regular employees. This is an indication that graduates of Baliuag University have performed well and in accordance with the standards that set their respective employers. They have sufficient work ethics and skills that merit regular employment.

**Table 3.** Ranked frequency and percentage distribution of the types of company/industry that employ the respondents

Type of Company /Industry	<i>f</i>	%	Ranking
Auditing firms	57	54.29	1
Government	14	13.33	2
Banking, finance, and insurance	13	12.38	3
Business process outsourcing	10	9.52	4
Marketing, sales, logistics	4	3.81	5
Real estate/construction	2	1.91	6
Food business	2	1.91	6
Academe	1	0.95	7

continued



**Table 3.** Continuation

Type of Company /Industry	<i>f</i>	%	Ranking
Hotels and restaurants	1	0.95	7
IT/computer/software	1	0.95	7
Total	105	100	

Table 3 shows that more than half (54.29%) of the respondents are connected with auditing firms and the rest are found in various industries working in the accounting/financial department. There are 13.33% of the respondents who opted to work in the government sector, 12.38% in the finance sector, and 9.52% in the BPO sector as either accountants or auditors. This finding is much better than the one previously conducted by Calma and Maglaque (2013) in which the respondents were Accountancy graduates of Baliuag University from 2009 to 2012 with only 18.64% of the respondents were employed by auditing firms.

It may also be concluded that Accountancy graduates of Baliuag University were employed to perform jobs which are completely related to what they took in college.

**Table 4.** Ranked frequency and percentage distribution of the respondents' present job position

Position	<i>f</i>	%
Managerial (Accounting)	32	30.48
Supervisory (Accounting)	41	39.04
Audit staff	32	30.48
Total	105	

Figures in Table 4 indicate that supervisory level is the top position held by the respondents with 39.04%, followed by managerial and audit staff position both with 30.48%. It may be noted that the difference in percentage among the 3 positions are not significant.

As compared with the previous tracer study of the Accountancy graduates of Baliuag University, Calma and Maglaque (2013) found that 37.29% and 6.78% were holding supervisory and managerial positions, respectively. The data show a significant improvement in terms of positions being held by the Accountancy graduates.

It may be concluded that Accountancy graduates of Baliuag University have the qualifications required by their respective employers to hold higher positions in the organization.

**Table 5.** Length of time the respondents got their first job after graduation/ taking the CPA board exam

Length of Time	<i>f</i>	%
1-3 months	96	91.43
4-6 months	6	5.71
More than 6 months, less than 1 year	2	1.91
More than 1 year, less than 2 years	1	0.95
Total	105	100.0

Data presented in Table 5 reveal that 91.43% of the respondents waited for about one to three months after taking the CPA board exam before they got hired. Among the respondents, 5.71% took them four to six months after taking the board exam before they landed their first job; 1.91% waited for more than 6 months but less than a year before they become employed, and only 1 respondent who took more than a year but less than 2 years got employed after taking the board exam.

Comparing the findings of the present study with the previous tracer study, one can see a much improvement in the level of employability of the graduates. In a tracer study they conducted, Calma and Maglaque (2013) found that only 77.96% of the respondents waited for about one to three months after graduation or after taking the board exam before they were employed.

**Table 6.** Difficulties encountered by the respondents in looking for their first jobs

Difficulties encountered	<i>f</i>	%	Ranking
Nothing	38	36.19	1
Inadequate experience	27	25.71	2
Low compensation offer	21	20.00	3
Few job vacancies/lack of position or item	7	6.67	4
Passing the pre-employment interview	7	6.67	5
Others (no OJT/distance/competition)	5	4.76	6
Total	105	100	

In terms of difficulties encountered by the respondents in looking for their first job, 36.19% of them responded that they did not come across any difficulty. However, there were some employers who were looking for experiences, and this situation was encountered by 25.71% of the respondents where only their college internships were of help. This was supported in a survey report, CNN Philippines (Robillos, 2015) which mentioned that out of the 450 companies that participated in their survey, 80% of the employers recommended highlighting college internships.

Based on the data presented, it also appeared that low compensation offer is another difficulty encountered by the respondents (20%) in looking for their first job.

**Table 7.** Respondents' length of service with their present company

Length of service	<i>F</i>	%
1-3 months	5	4.76
4-6 months	13	12.38
7-9 months	4	3.81
10-12 months	4	3.81
More than 1 year, less than 2 years	19	18.10
More than 2 years, less than 3 years	9	8.57
Connected with the first job up to the present	51	48.57
Total	105	100

Data in Table 7 indicates that almost half (48.57%) of the respondents are connected with their first job up to the present; there are 18.10% who are connected with their present job in more than a year but less than 2 years.

Presented below are some reasons why a big number of respondents are still connected with their present company for more than a year now.

**Table 8.** Respondents' reasons for staying with their present job

Reasons	<i>f</i>	%	Ranking
Good salaries and benefits	51	48.57	1
Career challenge	40	38.10	2
Good relationship with peer/co-employees	12	11.43	3
Proximity to residence	2	1.90	4
Total	105	100	

As presented in Table 8, good salaries and benefits is the top reason why respondents stay with their present job, followed by career challenge (38.10%). There are twelve or 11.43% who are still connected with their present job because of their good relationship with peer/co-employees. Only 2 (1.90%) respondents said that it is because of proximity to their residence that they stay with their present job.

In a tracer study conducted by Celis, Festijo, and Cueto (2013), they also found that salaries and benefits play a big role in staying or leaving the first job. The same finding was revealed in the study conducted by Buenviaje, Del Mundo,

Anoñuevo, and Martinez (2015) with salaries and benefits as the number one reason for staying in their jobs, claiming that they will further stay and change their present position both for the same reason.

According to Stahl (2016), a career coach and speaker to millennial job hunters around the world, survey after survey indicates that the most important thing to employees about a job is salary.

**Table 9.** List of seminars/trainings/advanced studies attended by the respondents after college

Seminars/Trainings/Advanced Studies	Frequency
Accounting and auditing related	82
IT related	8
Communication skill	5
Graduate studies	5
Personality development	3
Ethics	3
Leadership	3

In order to maintain a competitive edge in the workplace environment, Accountancy graduates of Baliuag University are willing to learn more and are open to varied trainings, programs, and other development opportunities. Table 9 categorized various trainings and further studies attended by the respondents which can make them more effective and efficient members of the business organizations.

**Table 10.** Extent of use of different skills to the present job of the respondents

Graduate Skills	Weighted Mean	Verbal Interpretation
Problem-solving skill	4.55	To a great extent
Comprehension skill	4.50	To a great extent
Critical thinking skill	4.49	To a great extent
Communication skill	4.34	To a great extent
Decision-making skill	4.32	To a great extent
Organizational skill	4.27	To a great extent
Human relations skill	4.17	To some extent
Research skill	4.09	To some extent
Leadership skill	4.08	To some extent
Information technology skill	3.78	To some extent
Grand Weighted Mean	4.26	To a great extent

ents

Data presented in Table 10 show that problem solving skill or the ability of the respondents to define the problem and find a solution to it is the number one skill used by the respondents to their present job to a great extent (4.55). This is followed by comprehension skill or their ability to grasp and understand what is told or read which is being used by the respondents to a great extent (4.50). Critical thinking skill (ability of the respondents to analyze, synthesize, and evaluate information as a guide to make conceptualization); communication skill (ability of the respondents to convey information and ideas); decision making skill (ability to select a course of action from among possible alternatives in order to arrive at a solution for a given problem); and organizational skill (ability of the respondents to use time, energy, and resources effectively to achieve goals such as meeting deadlines, working independently, and planning for future projects needed for success at work) are the other skills used by the respondents to their present job to a great extent.

Meanwhile, the skills which are being used by the respondents to their present job to some extent are human relations skill (ability of the respondents to interact with the other people in business organization); research skill (ability of the respondents to collect and analyze relevant, accurate and timely information); leadership skill (the ability of the respondents to lead effectively); and information skill (ability of the respondents to perform their tasks using computer systems, software, networks, and other related technology)

It can be seen from the table that problem-solving skill (4.55) has the highest mean and information technology skill has the lowest mean (3.78) among the skills being used by the respondents in their work.

Overall, these skills are being used by the respondents in their work to a great extent, which means that these are all important in the performance of their tasks.

In her tracer study conducted using CPA board passers as respondents, Alusen (2016) also found that problem-solving skill ranked number one as the most useful skill in their jobs. This is followed by critical thinking and communication skills.

Critical thinking and communication skills are also the most important skills used by the respondents in their job based on the findings of the study conducted by Albrando, Bibal, Dela Cruz, and Remolona (2016). They also used graduates of Bachelor of Science in Accountancy as their respondents.

**Table 11.** Adequacy of trainings that contributed to the different skills developed from BU education

Graduate Skills	Weighted Mean	Verbal Interpretation
Problem-solving skill	4.36	Very adequate
Critical thinking skill	4.29	Very adequate
Comprehension skill	4.27	Very adequate
Organizational skill	4.10	Adequate
Decision-making skill	4.10	Adequate
Communication skill	4.09	Adequate
Leadership skill	3.99	Adequate
Research skill	3.98	Adequate
Human relation skill	3.93	Adequate
Information technology skill	3.56	Adequate
Grand Weighted Mean	4.07	Adequate

As can be seen in Table 11, respondents had very adequate trainings acquired from BU education to develop their problem-solving skill (4.36). This skill also ranked number one as the most useful to the present job of the respondents.

The other two skills used to a great extent by the respondents to their present job are critical thinking and comprehension, and it appeared that they had a very adequate training from BU education to develop these two skills.

Table 12 also shows that BU education provided adequate training for the respondents to develop their organizational skill, decision-making skill, communication skill, leadership skill, research skill, human relations skill, and information technology skill.

It can also be noted that information technology is the skill being used by the respondents to their present job to some extent and it has the lowest mean of 3.78. This is also the same skill where the respondents had adequate training from BU education with the lowest mean of 3.56.

Overall, the figures show that respondents acquired adequate training from BU education that contributed to the development of various skills.

Level of Employment Assistance	<i>f</i>	%
Very Adequate	12	11.43
Adequate	46	43.81
Fairly Adequate	38	36.19
Inadequate	6	5.71
Very Inadequate	3	2.86
Total	105	100

**Table 12.** Employment assistance provided by BU placement services

When asked if they were provided necessary employment assistance by the BU's placement services, majority of the respondents (43.81%) said that they received adequate employment assistance. However, there were 36.19% who rated the placement services' employment assistance as fairly adequate. Some 11.43% of the respondents rated BU's placement services as very adequate in providing them with assistance. Weighted mean of the level of employment assistance is found to be 3.55 which can be interpreted verbally as adequate.

The findings of the present study are much better than those of Calma and Maglaque's (2013) study wherein 28.81% of the respondents rated BU's placement services as inadequate and 6.78% as very inadequate. Weighted mean of the level of employment assistance was found to be 2.98 which was interpreted verbally as fairly adequate.

This study shows that more graduates are now more satisfied with the placement services provided them by the University.

Suggestions	<i>f</i>	Ranking
Establish linkages/partnerships with recognized accounting and auditing firms as prospective employers for graduates	30	1
Bring back OJT to expose them to real-work environment	23	2
Focus on improving students' oral communication skills, particularly interview	11	3
More job fairs for graduating students	8	4
Market their graduates	8	5
Active assistance during employment application.	6	6
More seminars and trainings to be conducted by practitioners	6	7
Monitor employment status of graduates and assist those without jobs yet	5	8
More exposure to SAP and other accounting software tools (XERO, MOB)	5	9
Invest more on different accounting software and ensure that graduates have higher chance of passing the board exam	3	10
Hire qualified and competent professors	3	11
Introduce more advanced accounting system	2	12
Microsoft Office trainings, especially Excel	2	13



**Table 13.** Suggestions on how BU can improve the employability of its graduates

To improve the employability of the graduates, the number one suggestion of the respondents is to establish linkages/partnerships with recognized accounting and auditing firms as prospective employers for graduates. This is the same suggestion given by the respondents in the previous tracer study conducted by Calma and Maglaque (2013).

Number two in ranking, as suggested by the respondents, is to bring back OJT to expose them to real-work environment, and followed by improving students' oral communication skills, particularly interview. These are the same suggestions given by the respondents in a study conducted by Albrando, Bibal, Dela Cruz, and Remolona (2016) using Accountancy graduates as the respondents.

Suggestions	<i>f</i>	Ranking
Add OJT and immersion courses on current accounting practices	27	1
Focus on communication skills and human relations	13	2
Hire qualified and competent accounting professors	13	3
Align curriculum with industry needs and accounting trend	7	4
Provide training on the use of various accounting systems commonly used now like SAP, Xero, and MYOB	4	5
Include more computer-related subjects	3	6
Provide more trainings/seminars that are relevant to the program	3	8
Courses must be arranged such that minor subjects are taken in the early years while accounting, law, and tax subjects are taken in higher years to condition their mind for the board exam	2	9
Focus on more relevant accounting subjects and lessen the subjects which are irrelevant to the course	2	10
Focus on new trends specially on information technology	2	11
Change curriculum into four years	2	13

**Table 14.** Respondents' suggestions on how BU can improve its course curriculum

Table 14 presents the suggestions given by the respondents on how BU can improve its course curriculum. Foremost among the suggestions is to add OJT and immersion courses on current accounting practices. This is also one of

the major suggestions of the respondents on how to improve the employability of the graduates.

### **Recommendations**

Based on the foregoing findings and discussions, the following recommendations have been proposed:

1. College of Business Administration and Accountancy (CBAA) should continue improving the employability of its graduates.
2. Faculty members should be reminded that problem solving, comprehension, critical thinking, communication, decision-making, and organizational skills are being used by the graduates to their present job to a great extent. Hence, development of these skills should be integrated in the teaching methodologies of the faculty members.
3. The Center for Career and Counseling (CCC) of the University should continue holding job fairs and extensive symposia, seminars, trainings, and lectures for the graduating Accountancy students.
4. The CBAA, in coordination with the alumni office, should augment the use of technology through designing an online group of the graduates which can serve as storage of data for future researchers.
5. Suggestions and recommendations of the graduates such as establishment of linkages/partnerships with recognized accounting and auditing firms, bringing back of the on-the-job-training program, providing more seminars and trainings to be conducted by practitioners, trainings on the use of various accounting systems like SAP, Xero, and MYOB, and others should be addressed by integrating them in the new curriculum.
6. More follow-up studies should be made on the affairs, status, and programs of the University and its graduates for further development of all stakeholders.

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