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EVALUATING CAREER PATHS AND EDUCATIONAL OUTCOMES: A TRACER STUDY OF AC-COUNTANCY GRADUATES AT THE UNIVERSITY OF CEBU – LAPULAPU AND MANDAUE S.Y. 2019-2024

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ABSTRACT

Graduate employability and curriculum relevance remain essential indicators of higher education effectiveness, making it necessary to assess how well academic programs prepare students for real-world professional demands. In this context, this study aimed to trace the career paths and educational outcomes of Bachelor of Science in Accountancy (BSA) graduates of the University of Cebu – Lapulapu and Mandaue from School Year 2019–2024. Specifically, it sought to identify the graduates' demographic characteristics, employment status, reasons for pursuing the program, competencies developed during college, and their perceptions of curriculum relevance to current employment. Utilizing a mixed-method research design, both quantitative and qualitative data were gathered from fifty (50) graduates selected through simple random and snowball sampling. Data were collected via Google Forms and analyzed using frequency, percentage, and thematic analysis. The findings revealed that most graduates are employed in positions related to their degree, affirming the strong alignment between academic preparation and job placement. Critical thinking, problem-solving, and communication emerged as the most developed competencies, while entrepreneurial and technological skills showed areas for improvement. Moreover, graduates expressed that practical learning, soft skills, and continuous curriculum updates are vital for enhancing employability. The study concluded that the Accountancy program of the University of Cebu–Lapulapu and Mandaue successfully prepares graduates for employment, with most securing jobs aligned with their field. Graduates affirm the program's effectiveness in developing essential competencies such as critical thinking, problem-solving, and communication. However, the study highlights the need to further enhance entrepreneurial skills, soft skills, and practical learning to keep the curriculum responsive to industry demands.

KEYWORDS: Tracer study, employability, accountancy graduates, mix-method, Mandaue City, Philippines

INTRODUCTION

The shift from higher education to the workforce has gained significant international attention due to an increasing emphasis on graduate employability and the importance of academic programs. Studies show that many recent graduates struggle to find jobs that fit their skill set, which leads to underemployment and a mismatch between education level and job market expectations (Bennett et al., 2020; Perkins & Neumayer, 2014). According to studies, there is a growing trend of skills mismatches in Europe, with employers reporting that it is challenging to locate applicants with the necessary qualifications (European Centre for the Development of Vocational Training, 2020).

Reports of comparable issues with graduates' preparedness to meet industry needs in North America demonstrate the need for improved educational frameworks (Gordon et al., 2021). This global situation emphasizes how crucial it is to carry out thorough tracer studies to examine the career trajectories that graduates choose and the efficacy of educational programs.
The employability of graduates is a critical issue in Southeast Asia.

ASEAN Secretariat study (2019) states that high youth unemployment rates are a problem for Malaysia and Thailand, among other countries. It demands more curriculum designs that are influenced by the market. Research conducted in the Philippines has shown that accounting degree holders frequently struggle to get work, mostly because of perceived deficiencies in their knowledge and practical abilities (Tayag & Rodriguez, 2020). Scholars from several ASEAN countries stress the value of tracer studies to evaluate how well higher education systems deliver pertinent information and skills (Hassan et al., 2018; Thao & Binh, 2021). This regional viewpoint emphasizes how ASEAN member states must work together to improve graduation rates.

Graduate employability issues are complex, including inadequate practical training, changing job markets due to technological advancements, and the mismatch between academic curricula and industry requirements (Singh et al., 2019). Competency-based education and partnerships between academic institutions and the corporate sector are two creative ways to address these problems (Koh et al., 2020).

At the University of Cebu Lapu-Lapu and Mandaue, the Accountancy Program's Educational Objectives are to equip graduates who are competent and morally responsible accounting professionals in the practice of the profession of Commerce and Industry, Public Practice, Government, and Education so that they can initially serve in an entry-level job and eventually hold a supervisory level to a managerial position or becoming an entrepreneur.

The UCLM is an educational institution committed to providing essential foundation, including the development of character and nurturing young minds to become responsible individuals and competent professionals. In addition, the institution must keep track of its graduates' performance to determine the program's effectiveness towards landing a job. Graduates in the accountancy program should possess skills that include analytic skills, financial reporting, mastery of different areas of the profession, good communication skills, Information Communication Technology skills (ICT), problem-solving skills, critical thinking skills, human relations skills, and research skills.

Tracer studies provide important information for the university about what happens to their graduates after leaving school and their eventual inclusion in the labor force and the professional world. It serves as a gauge for evaluating how relevant the institution provides the training, Curriculum, and competencies to these graduates' careers. Tracer studies can also serve as a guide for the future planning of the university (Cruz & Alcantara, 2014).

A follow-up study of the accountancy graduates is needed not only to locate them but, more significantly, to find out the adequacy and sufficiency of the training provided by UCLM in their overall career performance, the extent to which the teaching and competency skills were developed, the employment status of the graduates, and their achievements in the field.
In spite of these endeavors, more research is needed about the particular career paths taken by accountancy graduates and the durability of their education in the labor market. This study seeks to close this gap by investigating the experiences of accountancy graduates from the College of Business and Accountancy and concentrating on their employability, skill application, and professional advancement.

A tracer study is needed to provide valuable information for evaluating the results of the education and training of a specific institution of higher education and for determining the changes in the career patterns of the graduates. Moreover, in tracer study, the institution can get information on possible deficits in a given educational program, which can serve as a basis for curriculum improvement.

The researchers are in a good position to carry out this study because they are faculty members with expertise in accounting education and research, guaranteeing a meticulous approach to data gathering and analysis. In addition to benefiting our school, this research will add to the body of information about graduate employability and the efficacy of education in the area.

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OBJECTIVES OF THE STUDY

This research aims to trace the Accountancy graduates of the University of Cebu - Lapulapu and Mandaue between 2019 and 2024. The study will concentrate on the graduates' demographic characteristics, reasons for pursuing the BSA program and additional education, current work situation, and opinions regarding the applicability of their academic background to their current positions. The study also intends to collect suggestions and insights from graduates regarding how to improve the Curriculum at the school, which will help improve educational practices in the accountancy program.

METHODOLOGY

This study used a mixed research method utilizing quantitative and qualitative approaches in data gathering and was conducted at the College of Business and Accountancy. Simple random sampling and non-probability snowball sampling techniques were used to select participants from the selected Accountancy graduate respondents from 2019-2024. The study gathered fifty (50) graduates as research participants. The data was collected through Google Forms and analyzed using simple frequency and percentage tabular format for presentation purposes. Additionally, thematic analysis was used to extract the themes emanating from their responses to their recommendations for curriculum development.

RESULTS AND DISCUSSIONS

This section displays the data gathered. The first section provides information on the graduate respondents' profiles, training and post-college courses, job data, and recommendations for improving the Bachelor of Science in Accounting curriculum.

Table 1 Profile of the Graduate – Respondents

Indicators	Frequency	Percentage
A. Gender		
• Male	16	32.70
• Female	33	67.30
B. Civil Status		
• Single	49	100.00
C. Year Graduated		
• 2019	1	2.00
• 2021	3	6.10
• 2022	4	8.20

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• 2023	21	42.90
• 2024	20	40.80

Table 1 shows the graduate respondents' profiles; the majority, 67.30 percent, are females, all are unmarried, and 42.90 percent are graduates from batch 2023. It means that females are more likely to pursue accounting careers at the University of Cebu Lapulapu and Mandaue and that they do not typically marry after completing their bachelor's degrees. Furthermore, there were fewer graduate respondents from 2019 to 2022 because this was the pandemic's peak. For the years 2023 to 2024, more graduates were expected to complete the course because the medium of instruction had returned to normal during this time, allowing for face-to-face interactions and most of them to resume their usual sources of income.

The gender gap in accounting programs, with a considerable majority of females, is a constant pattern documented in many research. For example, Sumicad et al. (2024) discovered that women are more likely to pursue jobs in accounting, which is consistent with your findings that 67.30% of graduates from the University of Cebu Lapulapu and Mandaue are female. This implies that accounting is still a popular profession for women in the region. Furthermore, the COVID-19 pandemic significantly influenced higher education, altering academic schedules and resulting in fewer graduates during the peak years of 2019-2022 (Lopena et al., 2021). Students experienced problems such as transferring to online study and adapting to the pandemic's limits, which slowed their academic progress dramatically. However, with the normalization of instructional methods and the return of face-to-face interactions in 2023 and 2024, educational institutions anticipate an increase in graduation rates as students resume traditional learning modes and stabilize their academic pursuits (Lopena et al., 2021). These findings lend credence to the examination of graduate respondents, specifically the gender dynamics, the pandemic's impact on graduation rates, and the subsequent recovery of educational activities.

Table 2 Common Reasons for Taking BS-Accountancy (Undergraduate)

Indicators	Frequency	Percentage	Rank
• Good grades in high school	20	40.80	1
• Affordable for the family	20	40.80	1
• Prospect for immediate employment	19	38.80	2
• Influence of parents or relatives	18	36.70	3
• The prospect of career advancement	18	36.70	3
• The prospect of attractive compensation	18	36.70	3
• Status or prestige of the profession	17	34.70	4
• Availability of course offerings in the chosen institution	17	34.70	4
• High grades in the course or subject area(s) related to the course	16	32.70	5
• Opportunity for employment abroad	15	30.60	6
• Strong passion for the profession	14	28.60	7
• Inspired by a role model	12	24.50	8
• Peer Influence	9	18.40	9
• No particular choice or no better idea	6	12.20	10

Table 2 shows that 40.80% of the graduates took BS-Accountancy for having good grades in high school and being an affordable course for the family. Still, 12.20 percent choose it for no particular choice or idea on what course to pursue. Accountancy is a popular go to course for high school achievers and honor students because it has a difficult government licensure examination to practice the profession. Having been used to the overcoming pressure during their high school years, students look forward to accountancy as the course that will provide them the same, if not, more intense challenges. A few however, choose it because of no particular choice or better idea as to the course they are pursuing in college.

Past successes play an important role in making significant decisions such as choosing a course to major in college. This is in line with the findings of (Olitsky, 2009) which showed that individual academic achievement plays a significant role in determining the choice of major among the students.

The accountancy major is one of the affordable courses in University of Cebu – Lapulapu and Mandaue, along with education, as both of these courses have minimal laboratory requirements and rely heavily on instructors' lecture for course delivery. This reason tied with good grades in high school, ranking number 1. Sadjail, et al (2022) argued that many students, particularly those with low means shift to affordable course in consideration of their financial volatility.

The influence of peers and with no fixed idea in choosing their course ranks lowly at 9th and 10th. This means that these two reasons weigh lightly on their decision to pursue accountancy course.

Table 3 Common Reasons for Taking Graduate Studies

Indicators	Frequency	Percentage	Rank
• Status or prestige of the profession	25	51.0	1
• Inspired by a role model	22	44.9	2
• Peer Influence	21	42.9	3
• Availability of course offerings in the chosen institution	20	40.8	4
• Opportunity for employment abroad	20	40.8	4
• High grades in the course or subject area(s) related to the course	17	34.7	5
• The prospect of career advancement	16	32.7	6
• The prospect of attractive compensation	16	32.7	6
• Affordable for the family	15	30.6	7
• Prospect for immediate employment	13	26.5	8
• Influence of parents or relatives	12	24.5	9
• Good grades in high school	9	18.4	10
• Strong passion for the profession	8	16.3	11
• No particular choice or no better idea	6	12.2	12

Table 3 presents various motivations for pursuing graduate studies, showing both professional aspirations and personal influences. The results indicate that 51.0% of respondents considered the prestige attached to the profession as a strong motivation for pursuing graduate studies. This underscores how higher education is often perceived not only as a means of professional development but also as a pathway to social recognition and credibility. Altbach (2015) emphasized that educational attainment frequently confers legitimacy and symbolic capital, reinforcing professional identity and enhancing social standing. Such findings suggest that for many students, graduate education is strongly tied to aspirations for prestige and recognition.

In contrast, only 12.2% reported pursuing graduate studies without a particular reason or clear choice.

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This relatively small percentage indicates that most respondents were intentional in their decision-making. Golde (2005) stressed that students with defined goals demonstrate stronger persistence and reduced attrition, which suggests that the surveyed group is likely to remain committed to completing their programs given their purposeful motivations.

Looking at the overall aggregate mean of 32.4%, the findings point to a moderate level of agreement across all listed motivations, reflecting that students' reasons for pursuing graduate studies are distributed across social, professional, and personal domains rather than concentrated in one dominant factor. Eccles and Wigfield (2020) explain that academic motivation develops from the interaction of values, expectations, and social contexts, rather than from a singular driver. This implies that graduate students' decisions are multifaceted, balancing professional advancement, social validation, and personal aspirations in shaping their educational pursuits.

Table 4 Job Data of the Accountancy - Graduate Respondents

Indicators	Frequency	Percentage
A. Reasons for Advanced Studies		
• Promotion	2	4.10
• Professional Development	26	53.10
• Did not Pursue	21	42.90
B. Presently Employed		
• Yes	42	85.70
• No	4	8.20
• Never Employed	3	6.10
C. Present Employment Status		
• Regular	28	57.10
• Temporary	7	14.30
• Contractual	6	12.20
• Self-employed	1	2.00
D. Present Occupation		
• Internal Auditor	3	6.10
• Accountant	5	i0.2
• Accounts Payable Specialist	3	6.10
• Associate Consultant	3	6.10
• Audit Associate	8	16.30
• Bookkeeping	3	6.10

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• Data Researcher	1	2.00
• Executive Assistant/Email Marketing Manager	1	2.00
• Finance Accounting	6	12.20
• Part-Time Instructor	3	6.10
• Accounting Staff	13	26.50

Table 4 presents the job data of accountancy graduate respondents, detailing their reasons for advanced studies, current employment, employment status, and occupations. The results offer insights into how graduates navigate academic and professional opportunities after completing their undergraduate degree.

In Reasons for Advanced Studies, 53.1% of respondents pursued further studies for professional development, while only 4.1% did so for promotion. This suggests that the main driver for continued education is the enhancement of knowledge and skills rather than immediate career advancement. According to Teichler (2018), graduates often view advanced study as a means of strengthening long-term employability and professional competence, reflecting a forward-looking orientation.

In Presently Employed query, 85.7% reported being employed, whereas 6.1% indicated never having been employed. The large proportion of employed graduates highlights the strong labor market absorption for accountancy professionals, consistent with Teichler's (2018) assertion that professional degrees like accountancy lead to high employability. The small fraction of those never employed suggests limited barriers to workforce entry for this group.

For Present Employment Status, most graduates (57.1%) were in regular employment, while only 2.0% were self-employed. This indicates that accountancy graduates largely prefer stable, structured employment arrangements. Nabi et al. (2017) argued that professional graduates in regulated fields such as accountancy are more inclined toward secure employment in established firms, with less engagement in entrepreneurial ventures.

Finally, under Present Occupation, the most frequently cited role was accounting staff (26.5%), while executive assistant/email marketing manager and data researcher were the least common (2.0%, n = 1 each). This suggests that graduates typically enter roles aligned with their degree specialization, such as accounting-related positions, while non-traditional or cross-disciplinary roles are less common. Eccles and Wigfield (2020) noted that career choices are strongly influenced by both field-specific preparation and perceived value of professional alignment, which may explain graduates' concentration in traditional accounting roles.

Moreover, Micabalo et al. (2021) found that accounting-related competencies developed through curricular exposure significantly enhanced graduate employability and workplace readiness, indicating that academic preparation plays a critical role in career outcomes of accountancy graduates.

Table 5 Job Data of the Accountancy - Graduate Respondents

Indicators	Frequency	Percentage
A. Line of Business presently Employed		
• Manufacturing	3	6.10
• Wholesale and Retail Trade, repair of motor vehicles, motorcycles, and personal and household goods	3	6.10
• Hotels and Restaurants	7	14.30
• Financial Intermediation	14	28.60
• Real Estate, Renting and Business Activities	2	4.10
• Public Administration and Defense; Compulsory Social Security	1	2.00
• Education	5	10.20
• Health and Social Work	1	2.00
• Other Community, Social, and Personal Service Activities	3	6.10
• Extra-territorial Organizations and Bodies	3	6.10
B. Place of Work		
• Local	36	73.50
• Abroad	6	12.20
C. Is this your First Job?		
• Yes	32	65.30
• No	10	20.40
D. Reasons for Staying in your Job		
• Salaries and benefits	26	53.10
• Career challenge	26	53.10
• Related to special skill	28	57.10
• Related to the course or program of study	18	36.70
• Proximity to residence	38	77.60
• Peer influence	46	93.90
• Family influence	47	95.90

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Table 5 provides insights into the employment landscape of accountancy graduates by examining their line of business, place of work, first-job status, and reasons for staying in their current employment. The results highlight both the dominant trends and the least represented areas, offering a balanced view of their professional outcomes.

In terms of line of business, the largest share of graduates (28.6%) were employed in financial intermediation, while only 2.0% were in public administration and defense, as well as in health and social work. This concentration in finance-related industries reflects the strong alignment of accountancy training with financial institutions. Teichler (2018) emphasized that professional graduates tend to cluster in sectors most directly connected to their academic preparation, explaining why public administration and health services see minimal representation.

For place of work, the majority (73.5%) were employed locally, while a smaller proportion (12.2%) worked abroad. This shows that while international employment is possible for accountancy graduates, local opportunities remain more prevalent. Altbach (2015) noted that while globalization provides international mobility, graduates often prefer local work where professional qualifications are readily recognized.

When asked if their present job was their first, 65.3% responded yes, compared to 20.4% who had changed jobs. This suggests that many graduates were able to secure stable employment soon after graduation. Golde (2005) observed that alignment between educational training and employment reduces early job turnover, as initial placements often match graduates' skills and expectations.

With regard to reasons for staying in their current job, 95.9% cited family influence, while the least noted reason was proximity to residence at 36.7%. This highlights the central role of family in shaping career stability, consistent with Hofstede's (2001) assertion that in collectivist cultures, familial expectations significantly guide professional decisions. Eccles and Wigfield (2020) also underscored that motivation is not only individually driven but shaped by social and cultural contexts, which explains the prominence of family and peer factors.

Overall, these findings reveal that accountancy graduates primarily enter finance-related industries, tend to stay in local jobs, secure stable first employment, and are strongly influenced by familial expectations in their job retention decisions.

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Table 6 Job Data of the Accountancy - Graduate Respondents

Indicators	Frequency	Percentage
A. Job Relation to the course taken		
• Yes	35	71.40
• NO	6	12.20
B. Reasons for Accepting the Job		
• Salaries & benefits	29	59.20
• Career challenge	21	42.90
• Related to special skills	23	46.90
• Proximity to residence	34	69.40
C. Tenure on First Job		
• 1-6 months	17	34.70
• 7-11 months	6	12.20
• 1-2 years	11	22.40
• 2-3 years	4	8.20
• 3-4 years	2	4.10
D. How did you find your Job		
• Advertisement	13	26.50
• Walk-in	4	8.20
• Recommended	19	38.80
• Information	5	10.20
• Job fair	1	2.00
E. How long did it take to land a Job		
• less than a month	26	53.10
• 1-6 months	15	30.60
• 1-2 years	1	2.00
F. Gross Monthly Earning		
• 5k-10k	2	4.10
• 10k-15k	15	30.60
• 15-20k	9	18.40
• 20-25k	5	10.20
• 25k above	11	22.40
G. Relevance of the Curriculum		
• Yes	40	81.60

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• No	9	18.40

The results show that a majority of accountancy graduates (71.4%) are employed in jobs related to their field of study, while only 12.2% reported otherwise. This suggests strong curriculum alignment with industry needs, consistent with Teichler's (2018) assertion that relevant academic preparation is vital in facilitating employment outcomes. With regard to job selection, proximity to residence (69.4%) emerged as the most common reason, whereas career challenge (42.9%) was less influential, indicating that convenience and accessibility often outweigh opportunities for professional growth (Clark et al., 2019).

Employment patterns further reveal short job tenures, with 34.7% of graduates staying only 1–6 months in their first job, compared to 4.1% who lasted 3–4 years. This reflects graduates' tendency to treat early jobs as transitional, aligning with Koen et al. (2012), who noted that initial work experiences are often exploratory. In terms of job acquisition, referrals played the most significant role (38.8%), while job fairs contributed the least (2.0%), underscoring the importance of social networks in graduate employability (Rivera, 2012). Moreover, more than half (53.1%) secured jobs within a month, suggesting favorable labor market absorption (Yorke, 2006).

Financially, the most frequent income bracket was ₱10,000–₱15,000 (30.6%), while only 4.1% earned between ₱5,000–₱10,000. Despite modest starting salaries, a notable share (22.4%) already earned ₱25,000 and above, highlighting income variability among graduates. Encouragingly, most respondents (81.6%) affirmed the relevance of their curriculum, further emphasizing the program's role in preparing graduates for professional work (Tomlinson, 2017; Teichler, 2018).

Overall, the findings imply that while the program effectively equips students for employment, challenges remain in sustaining long-term job tenure and ensuring broader access to structured career opportunities.

Table 7 Competencies Learned in College

Indicators	Frequency	Percentage	Rank
A. Competencies learned during college			
• Critical Thinking skills	37	75.50	1
• Problem-solving skills	35	71.40	2
• Communication skills	30	61.20	3
• Human Relations skills	27	55.10	4
• Information Technology skills	27	55.10	4

• Entrepreneurial skills	14	28.60	5

Table 7 shows the competencies developed by accountancy graduates during college, reflecting the effectiveness of the curriculum in preparing them for professional demands.

Critical thinking was identified by 75.5% of respondents, making it the most developed competency. This aligns with Facione (2020), who stressed that critical thinking underpins sound professional judgment, and Halpern (2014), who emphasized its enhancement through rigorous academic training.

Conversely, only 28.6% of respondents reported gaining entrepreneurial skills, indicating limited emphasis in the curriculum. Rae (2007) noted that entrepreneurship education requires experiential learning, while Nabi et al. (2017) highlighted its role in fostering adaptability and innovation among graduates.

Overall, the results suggest that while graduates are well-prepared in analytical and problem-solving abilities, entrepreneurial preparation remains underdeveloped, signaling the need for a more balanced curriculum that equips students for both structured employment and self-driven ventures. Moreover,

This section displays the data gathered from the responses from the graduate informant's comments on their suggestions for curriculum improvement. Five themes were identified with their corresponding sub-themes: Theme 1: *Academic Competitiveness and Engagement*, Theme 2: *Curriculum Alignment and Teaching Methodologies*, Theme 3: *Practical Learning Experiences*, Theme 4: *Development of Soft Skills*, Theme 5: *Assessment and Feedback Mechanisms*.

Suggestions to Further Improve Accountancy Course Curriculum

Theme 1: *Academic Competitiveness and Engagement*. Academic interest and competition are essential for success in the challenging discipline of accounting, which prioritizes accuracy and analytical abilities. Students are motivated to succeed in demanding programs and become ready for licensing tests like the CPA by academic competition. Students can apply theoretical concepts to real-world situations through active involvement in lectures, case studies, and group projects. Essential abilities like ethical decision-making and attention to detail are fostered by this dynamic interaction, preparing graduates to face the difficulties of the accounting field with competence and confidence.

Sub-theme: *Participation in Competitions and Giving Incentives for their Participation*.

The informants' emphasis on competition participation and incentive offering implies that encouraging student interest and involvement in accounting programs is significant. Teachers can increase students' engagement and foster the development of critical abilities like resilience, problem-solving, and cooperation by providing them with material incentives. Competitions also offer worthwhile networking chances with professionals in the field, which can improve employment possibilities.

Ultimately, this method fosters a culture of academic rivalry that improves individual achievement and the program's standing.

This was further supported by the Hasibuan et al. (2018) study, which shows that involvement in formal learning groups, like an Accounting Club, significantly improves accounting students' academic achievement. The authors discovered that by encouraging cooperation and competitiveness, these communities provide students with more confidence and better equip them to handle problems in the workplace and reach international standards. According to this, students who participate in competitions with incentives become more motivated and acquire critical skills necessary for success in the accounting industry.

Moreover, according to the Hossen et al. (2024) study, accounting students who actively participate in academic competitions do noticeably better on CPA licensing exams. According to the authors, this kind of involvement increases motivation and cultivates critical abilities like cooperation and problem-solving, eventually equipping students for obstacles they may face in the real world of accounting. This lends credence to the idea that encouraging students to compete improves their skills and preparedness for the workforce.

Theme 2: *Curriculum Alignment and Teaching Methodologies.* The principles of curriculum alignment and teaching techniques are crucial for recent graduates in accounting since they directly impact how well education prepares students for the challenges of the accounting industry. In order to satisfy industry standards and learning goals, curriculum alignment guarantees that instructional methodologies, assessments, and educational objectives are all cogently created. This connection is essential for accounting students because it helps them better grasp important ideas like taxation, auditing, and financial reporting by bridging the gap between theory and practice. In addition to increasing student engagement, effective teaching strategies, including case studies, problem-based learning, and group projects, help students develop the critical thinking abilities needed to handle accounting problems in the real world. These components work together to provide a strong educational foundation that gives aspiring accountants the skills they need to succeed in the labor market. This was further supported by Micabalo et al. (2020) emphasized that student satisfaction with academic services and instructional quality contributes to favorable perceptions of educational outcomes.

Sub-theme: *Focus on Board Exam Preparation*, *Regular updates on the Curriculum*

The above themes imply that the relevance of coordinating accounting education with industry standards and licensing requirements is shown by the informants' emphasis on board exam preparation and the necessity of frequent curriculum revisions. Educational institutions can increase students'

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confidence and success rates in earning professional certifications like the CPA by emphasizing exam readiness. Moreover, keeping the Curriculum current guarantees that students are studying pertinent and up-to-date content that considers the most recent advancements in accounting procedures and laws. In addition to increasing employability, this dual strategy encourages engagement in the learning process and a continual development culture, eventually equipping graduates to succeed in a competitive labor market.

According to Dawkins et al. (2023), accounting programs must modify curricula to reflect the impending changes to the CPA exam framework. It emphasizes that in addition to discipline-specific knowledge, the updated CPA test will strongly emphasize core competencies such as accounting and data analytics, auditing, and taxes. In order to ensure that students are sufficiently prepared for licensing tests and future professional obstacles, the authors contend that regular curriculum revisions are crucial for matching educational outcomes with the changing demands of the accounting profession. In order to satisfy industry requirements and improve student success rates, this alignment is essential. As a whole, Deniega et al. (2026) emphasizes the importance of holistic institutional development to foster student engagement, motivation, and preparedness for higher levels of education.

Theme 3: *Practical Learning Experiences*. Graduates of accounting programs must have practical learning experiences because they help close the gap between academic understanding and practical application in the field. Students can apply principles learned in the classroom to real-world financial situations through practical experiences like internships, case studies, and simulations. This helps them understand complex subjects like auditing, taxation, and financial analysis. Along with cultivating important abilities like problem-solving, analytical thinking, and effective communication, these experiences help boost professional confidence and workforce preparation. In a competitive employment market, graduates of accounting programs who immerse themselves in real-world learning environments are more equipped to fulfill employers' expectations and overcome the industry's problems.

According to Micabalo et al. (2021), learner-centered pedagogies such as problem-based and competency-based instruction significantly contributed to graduate competency development and workforce preparedness.

Sub-theme: *Hands-On Training Opportunities, Use of Technology*
The informants' focus on technology use and experiential learning opportunities implies how important it is that accounting education includes new tools and practical skills that mirror industry standards. Students can use their academic knowledge in practical situations through hands-on

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training, which improves their problem-solving skills and self-confidence. In the meantime, incorporating technology into the Curriculum equips graduates with the skills necessary to use data analytics and accounting software, which are becoming increasingly crucial in the field. To sum up, these components guarantee that students are prepared to meet the needs of the labor market, promoting competence and flexibility in a continuously changing accounting environment.

According to Surianti and Ellitan (2021), practical training opportunities and the use of technology in accounting education are essential to giving students the applicable skills they need in the current digital environment. As highlighted by Bucol et al. (2026) the importance of adequate infrastructure and accessible technological resources in shaping positive student perceptions and learning experiences. Furthermore, Micabalo and Abella (2022) reported that institutional learning resources significantly contribute to graduates' technological competence and workplace adaptability.

Theme 4: *Development of Soft Skills*. Developing soft skills is vital for graduates in accounting because they are necessary for success in the field and serve as a supplement to technical knowledge. Although having a solid understanding of financial concepts and laws is essential, employers are increasingly seeking abilities like communication, teamwork, critical thinking, and flexibility. Professionals in accounting frequently operate in team settings where it is critical to communicate complex financial information understandably and efficiently. Additionally, having excellent interpersonal skills improves problem-solving ability and fosters client relationships when dealing with various issues. Accountancy graduates can establish themselves as well-rounded professionals prepared to succeed in a dynamic and competitive job market by prioritizing developing soft skills.

Sub-theme: *Importance of Communication and Leadership Skills, Teamwork and Resilience*
It implies that teamwork, resilience, and leadership and communication skills, as highlighted by the informants, are necessary to foster critical soft skills in addition to technical instruction. While teamwork promotes collaboration in various work situations, accurate financial information presentation and team management require effective leadership and communication. Resilience also enables graduates to overcome obstacles and adjust to the rapid changes in the accounting industry. Educational programs can better equip accounting graduates to fulfill employer demands and succeed in their professional careers by including these skills in the Curriculum.

Slezák's (2023) study highlights the importance of soft skills in accounting, emphasizing that although technical accounting knowledge is crucial, companies place a more excellent value on interpersonal skills like problem-solving, communication, and teamwork. The authors contend that graduates who possess excellent soft skills have a higher chance of succeeding in their careers and satisfying the market's changing needs. Additionally, Bachanicha et al. (2023) found that participation in university

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extension activities significantly contributed to students' leadership, communication, and social adaptability, competencies that are essential for workplace readiness and long-term career success among graduates.

Theme 5: *Assessment and Feedback Mechanisms*. Mechanisms for assessment and feedback are essential to accounting education because they give students the necessary information to determine how well they grasp and apply complicated financial concepts. Effective assessment techniques, like tests, projects, and real-world case studies, are crucial for gauging accounting graduates' theoretical understanding and technical proficiency. Constructive criticism from teachers also aids in pinpointing areas that require development, assisting pupils in their educational path, and strengthening their capacity for problem-solving. Graduates of accounting programs might be better prepared to handle the demanding demands of the field and adjust to changing industry standards by cultivating a culture of ongoing assessment and prompt feedback.

Sub-theme: *Importance of Communication and Leadership Skills, Teamwork and Resilience*
The informants' emphasis on the value of resilience, teamwork, leadership, and communication skills emphasizes the importance of these soft skills being given equal weight with technical instruction in accounting school. Effectively communicating financial information and managing teams require strong leadership and communication skills, and teamwork promotes cooperation in various work environments. Equally crucial is resilience, which helps graduates adjust to obstacles and shifts in the accounting industry. Educational programs can better prepare accounting graduates to succeed in their careers and satisfy changing employer expectations by including these skills in the Curriculum.

It was further supported by Jackson (2023), highlighting that technical skills are essential; employers increasingly value soft skills as they enhance interpersonal relationships and decision-making capabilities. The study indicates practical communication skills enable accountants to relay complex financial information clearly, fostering team collaboration and building client trust. Additionally, resilience is identified as a key attribute that helps accountants navigate challenges and adapt to the industry's dynamic nature. The authors conclude that integrating soft skills training into accounting education is vital for preparing graduates to meet the evolving demands of their roles.

Furthermore, by teaching these soft skills and technical knowledge, Al-Hadidi and Al-Kilani (2023) highlight the necessity for colleges to match their curricula with market expectations. This connection increases the employability of accounting graduates in a changing labor market and guarantees that they are suitably equipped for professional difficulties.

CONCLUSIONS

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The tracer study concludes that the Accountancy program of the University of Cebu – Lapulapu and Mandaue effectively prepares its graduates for employment, with most securing jobs related to their field and recognizing the relevance of their academic training. Graduates share a generally consistent perception of the program's quality and its role in developing critical thinking, problem-solving, and communication skills essential for their profession. However, areas such as entrepreneurial development, soft skills enhancement, and practical learning opportunities need further strengthening. Overall, the study highlights the importance of continuous curriculum improvement to ensure that accounting education remains responsive to industry needs and equips graduates for a dynamic professional environment.

RECOMMENDATIONS

Based on the findings of the study, the following recommendations are proposed:

1. **Curriculum Enhancement**
   The Accountancy program should undergo regular review and updating to ensure alignment with the latest trends in accounting practices, emerging technologies, and the evolving requirements of the CPA licensure examination.

2. **Integration of Practical Learning**
   The College of Business and Accountancy may strengthen its partnership with accounting firms, businesses, and government agencies to provide more hands-on experiences such as internships, simulations, and case-based learning activities that bridge academic theory and professional practice.

3. **Soft Skills Development**
   Faculty members are encouraged to incorporate activities that develop essential soft skills such as communication, leadership, teamwork, and resilience to complement students' technical competencies and prepare them for dynamic workplace environments.

4. **Entrepreneurial and Technological Competence**
   The inclusion of entrepreneurship and accounting technology courses or modules is recommended to equip students with the adaptability, creativity, and digital literacy necessary for modern accounting professions and potential business ventures.

5. **Assessment and Feedback Improvement**
   The institution should enhance assessment mechanisms by providing timely and constructive feedback to students, allowing them to identify strengths and areas for improvement in both

technical and interpersonal skills.

6. **Career Guidance and Alumni Engagement**
Strengthening career counseling, mentorship programs, and alumni networks can help graduates navigate career opportunities, promote professional growth, and foster stronger connections between the university and the accounting industry.

7. **Continuous Tracer Studies**
It is recommended that the university conduct periodic tracer studies to continuously monitor graduates' employability outcomes, curriculum relevance, and emerging needs of the profession for data-driven academic planning and policy formulation.

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