

Employability of Bachelor of Science in Accounting Information System Graduates: A Tracer Study

إمكانية توظيف خريجي بكالوريوس العلوم في نظم المعلومات المحاسبية: دراسة تتبعية

Fershie D. Yap^{1*}, Sophia Lou D. Ferolino²

^{1,2} President Ramon Magsaysay State University, Zambales, Philippines

* Corresponding Author: Fershie Yap (fershie_yap@yahoo.com)



This file is licensed under a

[Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/)

Accepted

قبول البحث

2024/11/24

Revised

مراجعة البحث

2024/11/16

Received

استلام البحث

2024/10/16

DOI: <https://doi.org/10.31559/GJEB2025.15.2.6>

Abstract:

Objectives: This tracer study is conducted to evaluate the knowledge and skills capacity of the two batches of BSAIS graduates, from school year 2021 – 2023, in the labor workforce, and to determine their status of employability and if their present employment matches with their degree earned.

Methods: Data are gathered from the 71 BSAIS graduates utilizing a quantitative-descriptive research design.

Conclusions: The study concluded that improving the quality of digital payment services in Saudi banks is key to increasing customer satisfaction. It recommends enhancing security through stronger encryption and building customer trust, simplifying user interfaces, expanding available digital options, and supporting Saudi Vision 2030 by expanding digital payment infrastructure in rural areas.

Keywords: Employability; Accounting Information System; Graduates; Tracer Study; Career Outcomes.

الملخص:

الأهداف: تهدف هذه الدراسة التتبعية إلى تقييم مستوى المعرفة والمهارات لدى دفعتين من خريجي برنامج بكالوريوس العلوم في نظم المعلومات المحاسبية (BSAIS) خلال العامين الدراسيين 2021–2023، وذلك من خلال تحليل مدى قدرتهم على الانخراط في سوق العمل، والتحقق من مدى توافق وظائفهم الحالية مع تخصصهم الأكاديمي.

المنهجية: تم جمع البيانات من 71 خريجاً باستخدام منهج البحث الكمي الوصفي.

الخلاصة: تشير النتائج إلى أن المعرفة والمهارات المكتسبة، إلى جانب الدورات التدريبية التي حضروها والخبرات التي تلقوها ضمن منهج BSAIS، أسهمت بشكل إيجابي في تعزيز فرص توظيفهم. كما يتضح أن المنهج الدراسي، بالإضافة إلى الندوات والمؤتمرات والبرامج التدريبية الأكاديمية التي نُظمت، ساهمت في تطوير قدرات الخريجين التنافسية، ومهاراتهم في التواصل والقيادة والعلاقات الشخصية، بما يتوافق مع متطلبات سوق العمل.

الكلمات المفتاحية: قابلية التوظيف؛ نظام المعلومات المحاسبية؛ الخريجون؛ الدراسة التتبعية؛ نتائج المسار المهني.

Citation

Yap, F. D., & Ferolino, S. D. (2025). Employability of Bachelor of Science in Accounting Information System Graduates: A Tracer Study. *Global Journal of Economics and Business*, 15 (2), 233-239. <https://doi.org/10.31559/GJEB2025.15.2.6>

1 Introduction

The Bachelor of Science in Accounting Information System (BSAIS) program gives students the advanced accounting and management information system skills they need to succeed in today's rapidly changing business environment and develop a more comprehensive knowledge of essential accounting systems and procedures, along with financial software, networks, and security associated with the field. The BSAIS program will help them to build specialized careers in management, business analysis, auditing, and accounting.

According to (Fitriati, & Mulyani, 2015), management in companies uses accounting information systems to offer value and create a competitive advantage for the company. Accounting information systems provide crucial data to lessen uncertainty, aid decision-making, and promote better planning, scheduling, and control of work processes. (Patel, 2015) describes Accounting Information Systems as a business information system that aids in improving organizational decision-making and can be adapted to an organization's environment, structure, and task requirements.

Graduates of BSAIS are said to be in high demand due to their significant impact on organizational performance and developing field of study (Al-delawi, & Ramo, 2021). Furthermore, this high demand is being measured in terms of the employability of the graduates with the workforce. The employability of graduates is determined by an applicant's knowledge, skills, attitudes, and how they use and show these assets to employers. It also depends on the context of personal circumstances and the labor market environment in which an applicant seeks employment.

The President Ramon Magsaysay State University (PRMSU) in Zambales offers the Bachelor of Science in Accounting Technology (BSAT) and it was renamed to Bachelor of Science in Accounting Information System (BSAIS) in 2017 based on the Commission on Higher Education Memorandum 30 series of 2017, Article IV, Section 5 provides, "...Higher Education Institutions offering Bachelor of Science in Accounting Technology shall likewise adopt the Bachelor of Science in Accounting Information System" (CMO 30 s. 2017). The College of Business, Accountancy, and Public Administration (CBAPA), formerly the College of Accountancy and Business Administration (CABA), started offering the BSAIS in 2017 after the program renaming. The first batch of BSAIS graduates was in school year 2021-2022, and it produced graduates until today.

This tracer study, therefore, is conducted to evaluate the knowledge and skills capacity of the 2 batches of graduates, from the school year 2021-2023, in the labor workforce, and to determine their status of employability and if their present employment matches with their degree earned. Specifically, this tracer study is guided by the following research objectives:

- To determine the BSAIS graduates' profile variables in terms of age and gender.
- To determine the BSAIS graduates' status of employability in terms of work status, employability arrangement, job alignment, job search duration, and position.
- To determine how the BSAIS graduates perceive the degree earned toward employability in terms of acquired skills, training/competencies received, and employability experiences.
- To determine if there is a significant difference in the BSAIS graduates' perception of the degree earned toward employability based on their profile variables.

2 Method

This tracer study used a quantitative-descriptive research design to depict and track the profiles, employability status, and perceptions of BSAIS graduates through survey methods with a research questionnaire as the main instrument in data gathering. The reliability testing using Cronbach's Alpha Coefficient indicates that the research questionnaire is acceptable and is reliable for data gathering with coefficient: acquired skills $\alpha=0.789$, trainings/competencies received $\alpha=0.767$, and employability experiences $\alpha=0.784$.

The respondents are the sample of 71 BSAIS graduates from the total population of 171 graduates of the CBAPA, school year 2021-2023 (Table 1). Of the total 69 and 102 BSAIS graduates in school year 2021-2022 and 2023-2024, only 20 and 51 graduates, respectively. A total sample size of 71 BSAIS graduates responded to the survey questionnaire due to their availability and willingness to participate in the survey through convenience sampling.

Table 1: Distribution of Respondents

School Year	Population Size	Survey Responses
-------------	-----------------	------------------

School Year 2021-2022	69	20
School Year 2022- 2023	102	51
Total	171	71

All the data gathered were processed using Microsoft Excel and the Statistical Package for Social Sciences. The data collection on the profile of the graduates and status of employment are measured using frequency and percentage distribution, while of the perception on the degree earned toward employment contains 15 items, measured using mean analysis with 4-point Likert scale, 4-Strongly Agree and 1-Strongly Disagree, as based scores. On the other hand, the average means of the summated scores of the BSAIS graduates' perception on the degree earned toward employability were used as based scores to test the equality of the sample means using the analysis of variance. The corresponding p-values were reported, significant at the 0.05 level, where: reject the null hypothesis if $p \leq 0.05$, and accept the null hypothesis if $p \geq 0.05$

3 Results

3.1 Profile Variables

Table 2: Frequency and Percentage Distribution of Profile Variables

Profile Variables		Frequency	Percentage
Age	20 to 22 years old	41	57.7
	23 to 25 years old	30	42.3
	Total	71	100.0
Gender	Male	12	16.9
	Female	56	78.9
	LGBTQ+	3	4.2
	Total	71	100.0

3.2 Frequency and Percentage Distribution

Table 3: Frequency and Percentage Distribution on BSAIS Graduates' Employability Status

Employability Status		Frequency	Percentage
Work Status	Employed	44	62.0
	Unemployed	27	38.0
	Total	71	100.0
Employment Arrangement	Contractual	19	43.2
	Regular	27	54.5
	Volunteer	1	2.3
	Total	44	100.0
Job Alignment	Yes	34	77.3
	No	10	22.7
	Total	44	100.0
Job Searching Duration	1 to 3 months	39	88.6
	4 to 6 months	5	11.4
	Total	44	100.0
Position Entry	Entry Level	36	81.8
	Self-Employed	5	11.4
	Supervisory Level	3	6.8
	Total	44	100.0

3.3. Perception of BSAIS Graduates in Degree Earned towards Employability

Table 4: Acquired Skills towards Employability

Acquired Skills	Mean	Descriptive Equivalent
1. I became more capable in problem solving skills, and decision-making skills which focuses mainly in analyzing situation, identifying factors and information about our department or company problems.	3.61	Strongly Agree
2. I am able to perform simple and advanced accounting related calculations in our work and I became more efficient to create financial reports accurately for our company's decision making.	3.41	Strongly Agree
3. I became more capable in analytical and critical thinking skills in a way that I became more able to think logically, analyze facts, and summarize notable needs of a company in different corporate situations that may arise.	3.57	Strongly Agree
4. I am able to cooperate with our employees, disciplining them in a professional manner, resolving conflicts between co-workers, and became more able to coordinate works with my co-employees which lead to a good, acquired communication and human relation skills.	3.70	Strongly Agree
5. I became more able to research, select, and collect information in various sources at the internet, efficient in information technology skills like preparation of accounting-related reports and presenting information, as well as, the use office software that the company provides.	3.70	Strongly Agree
Overall Weighted Mean	3.60	Strongly Agree

Table 5: Trainings/Competencies Received towards Employability

Trainings/Competencies Received	Mean	Descriptive Equivalent
1. I became involved in various academic competition and activities both inside and outside of the university.	2.70	Agree
2. I actively participated in seminars, forums, conferences, and other platform that contribute additional knowledge in the profession.	3.32	Strongly Agree
3. I became involved in student organization and other non-academic activities or competition both inside and outside of the university.	2.95	Agree
4. I thought that most of my BSAIS subjects at PRMSU seemed relevant and applicable to my present career life.	3.18	Agree
5. I thought that most faculty members used textbooks, modules, and other instructional aid and resources that boost my study habit and time management.	3.11	Agree
Overall Weighted Mean	3.05	Agree

Table 6: Employability Experiences towards Employability

Employability Experiences	Mean	Descriptive Equivalent
1. All of the knowledge I acquired while completing my college degree is applicable.	3.16	Agree
2. I got my job within Zambales only.	3.39	Strongly Agree
3. I can apply my expertise of business statistics at my work.	3.39	Strongly Agree
4. I was hired immediately because AIS is a career focus that is increasingly in demand nowadays.	3.30	Strongly Agree
5. I had no trouble finding a job related to my taken course.	3.27	Strongly Agree
Overall Weighted Mean	3.30	Strongly Agree

3.4. Test of Difference on the BSAIS Degree Earned towards Employability based on the Profile Variables

Table 7: Test of Difference on the BSAIS Degree Earned towards Employability based on Profile Variables

Profile Variables	Acquired Skills			Trainings/Competencies Received			Employability Experience		
	F	Sig.	Interpretation	F	Sig.	Interpretation	F	Sig.	Interpretation
Age	2.342	0.133	Accept Ho; Not Significant	0.4 42	0.510	Accept Ho; Not Significant	2. 23 0	0.143	Accept Ho; Not Significant
Gender	1.363	0.267	Accept Ho; Not Significant	1.4 11	0.256	Accept Ho; Not Significant	7. 17 4	0.002	Reject Ho; Significant

4 Discussion

4.1 BSAIS Graduates' Profile Variables

Table 2 shows the frequency and percentage distribution of the personal profiles of the BSAIS graduates.

In terms of the BSAIS graduates' age, most are from the age group of 20-22 years old with 41 or 57.7% from the total respondents, and 30 or 42.3% from the age group of 23-25 years old. The computed mean age of the respondents was 22.27 years old. This implies that most of the respondents are fresh graduates at their early stages when they completed their degree in Accounting Information System.

In terms of gender, most respondents are females with 56 or 78.9%, followed by males with 12 or 16.9%, and only 3 graduates are LGBTQ+. This result implies that the BSAIS program is enrolled across gender, and most of the graduates of the Accounting Information System are female, followed by males and the members of the LGBTQ+ community.

4.2. BSAIS Graduates' Status of Employability

Table 3 shows the frequency and percentage distribution of the BSAIS graduates' employability status.

The results show that in terms of Work Status, most BSAIS graduates are employed with 44 or 62% and 27 or 38% are unemployed during the conduct of the tracer study. This indicates that fresh graduates position them as candidates well-suited to meet current job requirements corresponding to their degree earned, presenting a potential advantage over older candidates whose skills may require refreshers, as stated by [4]. In addition, recent BSAIS graduates are appealing to employers due to the following reasons: adaptability, digital literacy, and their eagerness to learn, which have been recognized by employers that contributes to the high employment rate among fresh graduates. This finding also underscores the relevance of staying current with educational approaches to better align with evolving industry needs.

In terms of the Employment Arrangement of the 44 BSAIS employed graduates, 27 or 54.5% were regular employees, followed by contractual employees with 19 or 43.2%, and only 1 or 2.3% were volunteers. This emphasizes the tendency for BSAIS graduates to target roles, which, according to (Agyemang, et al., 2020), directly aligns with their acquired knowledge and skills related to their field of expertise.

The preference for employment positions within their field positioned BSAIS graduates favorably for opportunities leading to regular employment that often provides stability, career progression, and employment benefits.

In terms of Job Alignment of the 44 BSAIS employed graduates, 34 or 77.3% responded yes that their current job matches their AIS degree earned, while 10 or 22.7% of them responded no. The substantial percentage of BSAIS graduates reporting a match between their current job and the college degree earned indicates a strong connection between the educational curriculum and the practical demands of the workforce. Moreover, they prioritize jobs that allow them to further develop the knowledge and skills acquired through their coursework.

In terms of Job Searching Duration of the 44 BSAIS employed graduates, 39 or 88.6% of them were searching for a job within 1 to 3 months, while 5 or 11.4% of them were searching for a job for a duration of 4 to 6 months. This implies that the BSAIS graduates, on average, experience a relatively short job search process. This trend aligns with the projections outlined in the Future of Jobs Report 2020 by the World Economic Forum, which predicts a rising demand for skills such as data analysis, digital literacy, and automation expertise. Consequently, given the relevance of these knowledge and skills to AIS graduates, the report suggests a thriving

demand for their knowledge and skill sets in various industries as well. Furthermore, the rapid job search-to-employment transition for most respondents implies that the AIS field these graduates entered may offer a favorable job market, characterized by various opportunities.

In terms of the position rank of the 44 BSAIS employed graduates, the majority of them are in entry-level positions with 36 or 81.8%, while 3 or 6.8% of them are in the supervisory level. This agrees with the prevalent trend in which most recent college graduates are initially securing entry-level employment positions. This entry-level position plays a vital role in the early career course and allows BSAIS graduates to develop practical skills, refine their work ethic, and demonstrate their capabilities to employers.

4.3. Perception of BSAIS Graduates in Degree Earned towards Employability

4.3.1 Acquired Skills

Table 4 shows how the BSAIS graduates perceived the acquired skills of the degree earned toward employability. The results show that the BSAIS graduates strongly agree that they have acquired skills for employability with an overall weighted mean of 3.60. They likewise strongly agree that they acquired good communication and human relation skills in dealing with co-employees within the workplace and are more efficient in preparing accounting-related reports and presenting information using information technology, with the highest means of 3.70. The graduates were similarly able to perform simple and advanced accounting-related calculations and became more efficient in creating financial reports with accuracy, with the lowest mean of 3.41.

The findings imply that the BSAIS graduates perceived that they have absorbed the acquired knowledge, skills, and competencies they have experienced first-hand at their educational level. In the same manner, the effective human relation skills they acquired can facilitate and grow business relationships, as well as, skills they acquired in good communication, problem solving, accounting, decision making, and information technology. In addition, skills in the accounting information system improved the functionality and preparation of related reports by increasing the timeliness of accounting information (Yap, 2023).

4.3.2 Trainings/Competencies Received

Table 5 shows how the BSAIS graduates perceived the trainings/competencies received from the degree earned toward employability. The results show that the BSAIS graduates agree that the trainings/competencies received throughout their BSAIS years were crucial in their employability with an overall weighted mean of 3.05. However, they strongly agreed that during their college years, they actively participated in seminars, forums, conferences, and other platforms that contribute additional knowledge in their chosen profession with the highest mean of 3.32. They agree that they became involved in various academic competition and activities both inside and outside the university with the lowest mean of 2.70.

This indicates that through the BSAIS program, they have received and experienced the trainings/competencies that were crucial and contributes towards their growing professional careers.

4.3.3 Employability Experiences

Table 6 shows how the BSAIS graduates perceived the employability experiences from the degree earned toward employability. The findings show that the BSAIS graduates strongly agree that employability experience from their degree earned widen and broaden their opportunities toward their employability with an overall weighted mean of 3.30. They likewise strongly agree that they got their jobs and were able to apply their experiences and expertise in business statistics in their work with the highest means of 3.39 respectively. In addition, the acquired knowledge during their college degree years is applicable in their employability with the lowest mean of 3.16.

This implies that the BSAIS graduates prefer to start their employability in their locality and further express their firm conviction that they can apply in their work the knowledge acquired and expertise earned from their degree, making them competent in their chosen field.

4.4. Test of Difference on the BSAIS Degree Earned towards Employability based on the Profile Variables

Table 7 indicates the test of difference in the BSAIS degree earned towards the graduates' employability based on age and gender profiles.

In terms of acquired skills, the computed p-value of 0.133 for age and p-value of 0.267 for gender are greater than > 0.05 Alpha level of significance, therefore not significant. In terms of trainings/competencies received, the computed p-value of 0.510 for age and p-value of 0.256 for gender are greater than > 0.05 Alpha level of

significance, therefore not significant. In terms of employability experience, the computed p-value of 0.143 for age is greater than > 0.015 Alpha level of significance, therefore not significant; however, the computed p-value of 0.002 for gender is less than < 0.05 , therefore there is a significant difference.

This implies that the age and gender of BSAIS graduates have no effect on their perceptions of the BSAIS degree through acquired skills, it depends on the capacity of an individual and not on their age and gender. Moreover, training significantly enhances employee perception of career development opportunities, regardless of age and gender, suggesting that even if age and gender do not directly impact skill perception, training interventions can positively influence it across demographics. Furthermore, females may encounter gender biases during job applications and interviews, impacting their chances of being shortlisted, this is because gendered expectations and stereotypes can influence hiring decisions.

5 Conclusions

This tracer study evaluates the employability of the two batches of BSAIS graduates covering the 2021-2023. It can be said that the acquired knowledge and skills, received and attended trainings, and experiences with the BSAIS curriculum capacitates and contributes positively to the graduates' employability. It is also evident that the curriculum, as well as the conducted seminars, conferences, and academic-related trainings molded the graduates' competitiveness, communication, leadership, and interpersonal skills, matching the demands in the workforce arena.

For future research, the total population of BSAIS graduates may be taken to verify the current tracer study, and to conduct another tracer study covering 3 to 5 years to evaluate the BSAIS program in preparing graduates.

References:

- Agyemang, A. O., Kongkuah, M., Musah, M., & Yusheng, K. (2020). Environmental accounting and performance: Empirical evidence from China. *Environmental Science and Pollution Research*, 27(21), 21188-21201. [[CrossRef](#)]
- Al-delawi, A.S. & Ramo, W. (2021). The Impact of Accounting Information System on Performance Management. *Polish Journal of Management Studies*. 21 (2). [[CrossRef](#)]
- Crisp, G., Baker, V. L., Griffin, K. A., Lunsford, L. G., & Pifer, M. J. (2014). Mentoring undergraduate students: Implications for research and practice. *ASHE Higher Education Report*, 39(6), 1-134. [[CrossRef](#)]
- Fitriati, A. & Mulyani, S. (2015). Factors that affect accounting information system success and its implication on accounting information quality. *Asian Journal of Information technology* 14 (5). [[CrossRef](#)]
- Patel, F. (2015). Effects of Accounting Information System on Organizational Profitability. *International Journal of Research and Analytical Reviews*, 2, 2015, 168-174.
- Yap, F. (2023). The Role of Accounting Information System on Business Performance. *The Seybold Report Journal*. 18, 07. [[CrossRef](#)]