

# EMPLOYABILITY TRACER STUDY OF THE BACHELOR OF SCIENCE IN ACCOUNTING TECHNOLOGY GRADUATES OF CAGAYAN STATE UNIVERSITY

**MARY GRACE T. DELELIS**

Associate Professor, Cagayan State University, Tuguegarao City, Cagayan, Philippines.

Email: mary\_grace.delelis@csu.edu.ph

## Abstract

The Bachelor of Science in Accounting Technology of the College of Business Entrepreneurship and Accountancy is designed to provide students with an industry relevant program of study and a practice that fosters excellence in technical ability and ethical specialized practice to adhere with the current trend towards ASEAN Integration. It covers integrated techniques and interrelationship among the practical areas of business as well as understanding economic, social, technological, political, legal and international environment in which any business must operate. This study is designed to determine the employability of the Bachelor of Science in Accounting Technology graduates from year 2016-2020. This study tried to monitor the whereabouts of the graduates from 2016 to 2020 with a total of 529. The survey yielded a response rate of 78.26% or 414 out of 529 targeted respondents. The availability and existence of the social networking sites and the creation of the previous group chats for School Year 2017-2018, 2018-2019 and 2019-2020 and the active participation of the past presidents of the Junior Institute of Accounting Technician, a specialized organization for the program Bachelor of Science in Accounting Technology made the collection of data a little bit easier, thus giving us a good response rate. The gathering of data was done in mid part of 2020 to July of 2021. The study has made use of the descriptive-quantitative research design utilizing simple frequency counts and percentages. The conduct of this study are of significance for identifying and addressing curriculum related issues. The employment data of the respondents showed the current work status of the BS Accounting Technology graduates. Almost all of the respondents are employed and as seen in the result majority of them are employed in the private sector which provide employment in areas of high demand and that their present job is very much related to the program. In view of the results of this study, it is strongly recommended that the conduct of a regular tracer study must be given priority by the College or the Alumni Relations and Placement Services to ensure that graduates are equipped with the necessary knowledge and skills to make them highly employable in the industry, the Alumni Relations and Placement Services of the Campus of the University should help graduates search for employment to minimize underemployment of its graduates and lastly similar studies must be conducted to explore into other variables related to graduates' employability like reasons of the unemployment of some of the graduates, number of times the respondents changed job, number of graduates whose jobs are not related to their course.

**Keywords:** Bachelor of Science in Accounting Information System, tracer study, employability, competencies, Alumni Relations and Placement Services, Policies, standards and guidelines, Preliminary Survey Visit, Accrediting Agency of Chartered Colleges and Universities in the Philippines, descriptive quantitative design

## INTRODUCTION

The Bachelor of Science in Accounting Technology of the College of Business Entrepreneurship and Accountancy is intended to give students an industry-relevant course of study and practice that promotes technological excellence and moral specialized practice in line with the current ASEAN Integration trend. It discusses integrated business practices and how they relate to one another, as well as the understanding of the economic, social, technological, political, legal, and global environments in which businesses must function. The

primary goal of the BSAT program is to maintain standards in accounting education in the country comparable with those of the global workplace, as stated in CHED Memorandum Order No. 50, Series of 2008, and in accordance with the relevant provisions of Republic Act No. 7722. At the same time, it provides a foundation of knowledge, skills, and values, ethics, and attitudes that enable students to continue learning and adapt to change throughout their lives. In 2020, the COVID-19 epidemic disrupted the employment markets all across the world, having a significant and pervasive impact. Its effects were abrupt, many people were negatively impacted, and millions of others lost their employment. The Covid-19 recession caused an unprecedented decline in employment and a sharp increase in unemployment. Since the COVID-19 outbreak, unemployment difficulties have become a key source of concern for academics researching the employability of future graduates (Mohammad and Jaaffar, 2021). The International Labor Organization stated that the pandemic might result in the loss of employment for more than 25 million individuals globally, according to Haekal et al. (2021). New methods for handling various tasks have been developed, and new protocols have been put in place as people and governments have learned more about how to live with the virus. In a sense, this has allowed many to return to work. 2021 was a year of recovery and restoration for many different businesses, but it was also a year of numerous pioneering actions to adapt the new normal. Even after considerable advancements in the fight against the COVID-19 pandemic by the end of 2021, the labor market still had not entirely recovered. Although the transition to a post-COVID workplace is still very much in progress, the labor force is already showing signs of rejuvenation and recovery. In a recent survey, the National Economic and Development Authority (NEDA) discovered that the Philippine labor market had been able to withstand the decline in the unemployment rate since the pandemic, and that the government had continued to fulfill its obligation to raise employment standards in order to concentrate on the significant underemployment in the nation. The unemployment rate was also reported by the Philippine Statistics Authority to have decreased to 5.0 percent in September 2022 from 8.9 percent. With these, an additional 2.2 million Filipinos entered the labor force, which is encouraging given the pandemic's disruptions in 2020 and the crucial resumption of economic activity.

The COVID-19's effects have significantly altered the job economy today. Albina (2021) on his study mentioned, both domestic and international job markets have grown fiercely competitive and combative. In addition, higher education institutions in the Philippines face challenges in producing college graduates who are appropriately educated to ensure the country's ongoing progress in the ever-changing political, economic, social, and technological environment of today. Therefore, when higher education institutions set their curricula and their guidelines as well as their policies on recruiting, admission, and retention of students, employability of graduates becomes a subject of crucial and critical attention. Concerns about employability are prevalent throughout the economy. For the government and higher education institutions, it is a crucial concern. Instead of delving deeply into a single subject, one of the main motives and reasons why many students pursue higher education is to improve their employment situation. (Stewart and Knowles, 2000).

According to Jackson and Wilton (2016), employability can be defined as the abilities and character traits that businesses believe graduates should possess in order to find employment.

Similar to this, according to Rothwell et al. (2008), one of the aspects of employability is the capacity to realize potential through long-term employment. The latest COVID-19 pandemic has significantly altered graduates' perspectives on and attitudes toward employability. Finding and being offered a job during the past two years has been a huge challenge for a group of aspirant graduates, regardless of whether the position is relevant to their bachelor degrees or not (Majid, et.al, 2022). Every academic institution wants to generate graduates that are knowledgeable, competent, and highly qualified so that they may later compete in both the local and international market. The Accrediting Agency of Chartered Colleges and Universities in the Philippines' Preliminary Survey Visit discovered that the college has not done any tracer studies to track the location of graduates. This discovery led to the first tracer research being done, which covered the four batches of Bachelor of Science in Accounting Technology graduates from School Year 2016 to 2020. The quality and relevance of the programs that universities offer, as well as the labor market, must be understood through graduate tracer studies.

Aquino, et al. (2015) stated that tracer and employability studies are carried out to gather essential information relating to the employment profile of graduates and Woya (2019) said that it is a used to design a responsive curriculum for each program to fit the demand of potential employers. The conduct of tracer studies as Balingbing (2014) attest, served as a basis for assessment and enhancement of existing educational programs offered by every academic institution, while Melik & Pavlin, (2009) mentioned that Higher Educational Institutions (HEI) is challenged in balancing the development of higher education and professional relevance of academic teachings. Asnakew, et.al (2019) also stated that tracer studies are means of maintaining curriculum relevance and providing targeted benefits to graduates to enhance marketability of educational programs. Graduate surveys offer valuable insight into graduates' locations, which may aid in broadening viewpoints among administrators, professors, and students. This tracer study was carried out to monitor the Bachelor of Science in Accounting Technology graduates and will assist the College in broadening its objective to enhance the program's contents. This also aimed to provide information so that educators, policy makers, and curriculum designers at the university could create graduates with the skills they needed for the job.

## STATEMENT OF THE PROBLEM

This study is designed to determine the employability of the Bachelor of Science in Accounting Technology graduates from year 2016-2020. Specifically, it sought to address the following questions:

1. What are the respondents' personal profile in terms of:
  - 1.1. Age
  - 1.2. Sex
  - 1.3. Civil Status

2. What is the employment profile of the respondents in terms of:

- 2.1 Nature of employment
- 2.2 Type of organization/sector/employer
- 2.3 Status of appointment
- 2.4 Relationship of Current Job with Undergraduate Course

## RESEARCH METHODOLOGY

This study tried to monitor the whereabouts of the graduates from 2016 to 2020 with a total of 529. The survey yielded a response rate of 78.26% or 414 out of 529 targeted respondents.

### Total Number of Graduates per School Year

School year	Total number of graduates	Total number of traced graduates	percentage
2016-2017	147	97	65.99%
2017-2018	113	91	80.53%
2018-2019	215	180	83.72%
2019-2020	54	46	85.19%
<b>Total</b>	<b>529</b>	<b>414</b>	<b>78.26%</b>

The availability and existence of the social networking sites and the creation of the previous group chats for School Year 2016 – 2017, 2017-2018, 2018-2019 and 2019-2020 and with the active participation of the past presidents of the Junior Institute of Accounting Technician, a specialized organization for the program Bachelor of Science in Accounting Technology made the collection of data a little bit easier, thus giving a good response rate. Those graduates who have not been reached or did not respond to the survey conducted were excluded in this study. The gathering of data was done in mid part of 2020 to July of 2021. The study has made use of the descriptive-quantitative research design utilizing simple frequency counts and percentages. Furthermore, since 414 out of 529 or 78.26% responded and participated in the study, it is deemed fitted to represent the whole population.

## RESULT AND DISCUSSIONS

**Table 1.1: Frequency and Percentage Distribution of Respondents According to Age**

AGE	Frequency	Percentage
21-23	168	40.58
24-26	214	51.69
27-29	23	5.56
30 and above	9	2.17
<b>TOTAL</b>	<b>414</b>	<b>100.00</b>

The data shown in the table revealed the frequency and percentage distribution of respondents as to age. As shown, the highest frequency of 214 or 51.69 percent belongs to the age bracket

of 24 - 26 followed by the age bracket of 21-23 or with a frequency of 168 or 40.58%. The results indicate that the respondents are young, millennial professionals, who make up the fastest-growing segment of the labor market, and members of the tech-savvy generation, who grew up with technology and rely on it to do their work more effectively. The respondents tended to be more marketable and successful in finding jobs because they were younger (Verrecio, et. al., 2017).

**Table 1.2: Frequency and Percentage Distribution of Respondents According to Sex**

	2016-2017		2017-2018		2018-2019		2019-2020		Total	
SEX	F	P	F	P	F	P	F	P	F	P
male	22	22.68	18	19.78	40	22.22	8	17.39	88	21.26
female	75	77.32	73	80.22	140	77.78	38	82.61	326	78.74
<b>total</b>	<b>97</b>	<b>100.00</b>	<b>91</b>	<b>100.00</b>	<b>180</b>	<b>100.00</b>	<b>46</b>	<b>100.00</b>	<b>414</b>	<b>100.00</b>

The data in the table indicated the frequency and percentage distribution of respondents as to sex. As shown by the table, the female respondents out-numbered the males across all the school year with a total percentage of 21.26 and 78.74 for male and female respectively. The result implies that the graduates of the Bachelor of Science in Accounting Technology program are female dominated and which is also in consonance with the statement of Licuanan in 2012 that “Women have been equipping themselves with higher education than men.” by a survey done by the Philippine Statistics Authority, which discovered that the most common academic field for men was engineering, with graduates from this program making up 25.9% of all men who graduated from college, and the most popular field for women was business administration, which includes the BSAT program, with 31.3 percent of all women graduating from college holding a degree in this field. Furthermore, PSA discovered that women outweighed men (56.1%) among individuals with college or university degrees (43.9 percent).

**Table 1.3: Frequency and Percentage Distribution of Respondents According to Civil Status**

	2016-2017		2017-2018		2018-2019		2019-2020		Total	
Civil Status	F	P	F	P	F	P	F	P	F	P
Single	81	83.51	79	86.81	162	90.00	37	80.43	359	86.71
Married	16	16.49	12	13.19	18	10.00	9	19.57	55	13.29
<b>Total</b>	<b>97</b>	<b>100.00</b>	<b>91</b>	<b>100.00</b>	<b>180</b>	<b>100.00</b>	<b>46</b>	<b>100.00</b>	<b>414</b>	<b>100.00</b>

The data in the table indicated the frequency and percentage distribution of respondents as to civil status. As shown in the table, respondents who are single out-numbered the married respondents across all the school year with a total percentage of 86.71% for the single and 13.29% for the married. Being single means that an employee chooses to be more flexible, adaptable, and prepared to travel. It also suggests that they have fewer health benefits but a higher degree of commitment, making them more acceptable for the company (Nadler & Stockdale, 2012). In his paper, Kislev (2022) claimed that the shift in society and cultural norms, particularly women's ability to attain and realize greater levels of education and pursue

a wider variety of jobs, has encouraged or persuaded many to put off marriage or even give up married life. In contrast to their married coworkers, many organizations hold the view that single women do not experience significant work-life difficulties.

**Table 2.1: Frequency and Percentage Distribution of Respondent as to Nature of Employment**

Employment status	2016-2017		2017-2018		2018-2019		2019-2020		Total	
	F	P	F	P	F	P	F	P	F	P
Employed	94	96.91	80	87.91	156	86.67	34	73.91	364	87.92
Self-employed	-		1	1.10	1	.55	3	6.52	5	1.21
Unemployed	2	2.06	7	7.69	14	7.78	8	17.40	31	7.49
Pursuing further studies	1	1.03	3	3.30	9	.05	1	2.17	14	3.38
<b>TOTAL</b>	<b>97</b>	<b>100.00</b>	<b>91</b>	<b>100.00</b>	<b>180</b>	<b>100.00</b>	<b>46</b>	<b>100.00</b>	<b>414</b>	<b>100.00</b>

Data revealed in the table showed the frequency and percentage distribution of the respondents as to status of employment. As used in this study, status of employment would mean the present status of the graduates as to whether or not they are employed in the government sector or private institutions, self-employed or opted to pursue another degree or a higher study. The highest frequency across all the school year belongs to the employed graduates. From the four batches, graduates from SY 2015-2016 got the highest percentage of employment of 96.91 then followed by the graduates of SY 2016-2017 with an 87.91% of the respondents employed. The last batch of BSAT graduates got the lowest employment percentage of 73.91% and also got the highest percentage rate of unemployed of 17.40. The result generated ascertains that the BS in Accounting Technology program of the college offers various and in demand job opportunities. The extremely low unemployment rate demonstrates that graduates have the requisite information, abilities, and personal qualities required by the labor market, which may help them succeed in their chosen fields (Malaluan, et.al. 2020). The outcome is also consistent with a poll done by the Philippine Statistics Office, according to which the employment rate in the Philippines rose from 95.50 percent in October 2022 to 95.80 percent in November.

**Table 2.2: Frequency and Percentage Distribution of Employed Respondents according to Type of Employer/Organization/Sector**

Type of employer	2016-2017		2017-2018		2018-2019		2019-2020	
	F	P	F	P	F	P	F	P
Government/Public	39	41.49	31	38.27	55	35.03	4	10.81
Private	55	58.51	49	60.50	101	64.33	30	81.08
Self-employed	-		1	1.23	1	.64	3	8.11
<b>Total</b>	<b>94</b>	<b>100.00</b>	<b>81</b>	<b>100.00</b>	<b>157</b>	<b>100.00</b>	<b>37</b>	<b>100.00</b>

The table showed the frequency and percentage distribution of respondents as to type of employer/organization/sector. As revealed from the table, batch 2016-2017 got the highest percentage of those who are employed in the government sector with a frequency of 39 or 41.49%. Batch 2019-2020 got the highest percentage of 81.08 who are employed in the private



sector. As seen across all batches, majority of BSAT graduates are employed in the private sector. This only serves to demonstrate that the private sector will provide future graduates with more employment opportunities, and it only supports the idea that this sector is better suited to job creation because businesses are more responsive to consumer preferences and market trends and offer employment in high-demand sectors. In addition, the private sector often has better earnings than the public sector (Mueller, 2019; Zareen et al., 2019). It's because the performance and productivity of the employees determines the compensation given in the private sector. In addition, some graduates find working in the business sector after graduation to be quite difficult and intriguing, which will help them to advance their knowledge and experience for future endeavors (Rahman, et.al, 2020). In contrast to government agencies and organizations, where regularization requires meeting civil service eligibility and other standards, most employees prefer to work for private firms that offer tenure (Cervantes, et.al. 2019).

**Table 2.3 Frequency and Percentage Distribution of Respondents According to Status of Appointment**

	2016-2017		2017-2018		2018-2019		2019-2020		Total	
SEX	F	P	F	P	F	P	F	P	F	P
Permanent	60	63.83	54	67.50	87	55.77	20	58.82	221	60.71
Contractual	17	18.09	11	13.75	32	20.51	7	20.59	67	18.41
Casual	9	9.57	6	7.50	21	13.46	3	8.82	39	10.71
Job Order	8	8.51	9	11.25	16	10.26	4	11.77	37	10.17
<b>total</b>	<b>94</b>	<b>100.00</b>	<b>80</b>	<b>100.00</b>	<b>156</b>	<b>100.00</b>	<b>34</b>	<b>100.00</b>	<b>364</b>	<b>100.00</b>

The table showed the frequency and percentage distribution of respondents as to the status of appointment. As used in this study, appointment status depicts the position the employee holds in a specific rank or assignment. As revealed from the table, out of the 364 respondents who are employed in the government or private sector, 221 or 60.71 percent holds a permanent status appointment and those who are holding a job order appointment got the lowest frequency of 37 or 10.17 percent. As one of the fastest growing industries in the world, more permanent employment are developed or established as a result of the emergence of new job prospects and the demand for a variety of talents to fill these positions. Therefore, it is evident that the economies continued growth will significantly enhance and increase the level of employment in the nation, Jaymalin (2012).

**Table 2.4: Frequency and percentage distribution of the Relevance of Respondents' present Job to their Program**

	2016-2017		2017-2018		2018-2019		2019-2020	
Relatedness of Respondents' present Job to their Program	F	P	F	P	F	P	F	P
Yes	76	80.85	66	81.48	124	78.98	23	62.16
No	18	19.15	15	18.52	33	21.02	14	37.84
<b>Total</b>	<b>94</b>	<b>100.00</b>	<b>81</b>	<b>100.00</b>	<b>157</b>	<b>100.00</b>	<b>37</b>	<b>100.00</b>

The table showed the frequency and percentage distribution of relevance of the respondents' program to their present jobs. As revealed from the data, the present job of almost all of the

respondents is very much related with their program. Batch 2017-2018 got the highest percentage of 81.48. Because graduates of the BS Accounting Technology program have a wide range of job options, including financial statement preparers, financial accounting staff, management accounting staff, tax accounting staff, internal audit staff, financial analysts, budget analysts, and many more, they can work in a variety of settings, including hospitals. This is why almost all of the respondents' current jobs are related to their program. The respondents' response further supports the idea that the program curriculum was carefully designed to fulfill the requirements, standards, and skills set by the sector in which the graduates are employed.

## CONCLUSION

For the purpose of identifying and resolving curriculum-related concerns, the methods used in this study are significant. The respondents' employment information revealed the current employment situation of the BS Accounting Technology graduates. The bulk of the respondents, who are all employed, work in the private sector, which fills jobs in high-demand areas, and their current position is closely tied to the program, as can be seen from the results.

## RECOMMENDATIONS

Given the results of this investigation, the following actions are highly advised:

- In order to continuously improve and upgrade instruction to meet the needs of the various industries, it is important to solicit consistent and regular feedback from graduates.
- The University or College must establish a specific Committee or group to monitor the locations of the graduates by setting up a system through which the graduates can readily access and update their employment status in order to improve and standardize the graduates' data
- To guarantee that graduates have the knowledge and skills to make them highly employable in the industry, the College or Alumni Relations and Placement Services must prioritize the conduct of a regular tracer study.
- To reduce underemployment among its graduates, the campus of the university's Alumni Relations and Placement Services should assist graduates in their job searches.
- Similar studies must be carried out to investigate other factors related to graduates' employability, such as reasons for some graduates' unemployment, the number of respondents who changed jobs, the number of graduates who continue to work in jobs unrelated to their course, job satisfaction and promotion, and alignment between curricula and the skills that industry expects.



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