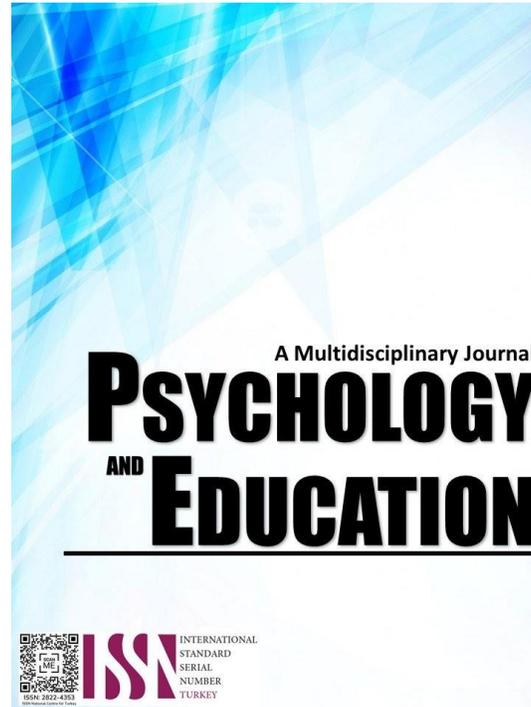


**A TRACER STUDY ON THE ACCOUNTANCY, BUSINESS AND MANAGEMENT
GRADUATES OF SAINT MARY'S UNIVERSITY SENIOR HIGH
SCHOOL A.Y. 2017 - 2019**



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A Tracer Study on the Accountancy, Business and Management Graduates of Saint Mary's University Senior High School A.Y. 2017 - 2019

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Abstract

The growing demand for skilled professionals in Accountancy, Business, and Management underscores the need to evaluate the outcomes of academic programs in Senior High School. Despite the increasing popularity of ABM-related jobs, enrollment in the ABM strand at Saint Mary's University Senior High School has been declining, leaving a gap in understanding how effectively the program prepares students for the workforce. This tracer study investigates the career trajectories of the first two batches of ABM graduates from Saint Mary's University Senior High School, focusing on enhancing the ABM program to improve graduate employability and meet industry requirements. Using a descriptive approach that combines quantitative and qualitative methods, this study utilized a survey- questionnaire distributed via Google Forms. The survey was adapted from the Commission on Higher Education that was modified, gathering responses on graduates' experiences and outcomes, the data were then analyzed using frequency and percentage, as well as thematic analysis. Key findings indicate that the majority of graduates pursued ABM-related college courses, with BS Accountancy, BS Management Accounting, and BS Business Administration being the most popular. Employment outcomes reveal that most graduates have been employed, but a notable number report a mismatch between their education and the skills required in their jobs. The primary factor influencing job acceptance is salary and benefits, regardless of whether the position aligns with their educational background. Additionally, there is a high incidence of job-switching, while some graduates have remained unemployed since completing Senior High School. These findings highlight the importance of continuous curriculum review to address mismatches, strengthen industry linkages, and provide career support services to better prepare students for professional challenges. Insights from this study can guide policy changes and program enhancements to align Saint Mary's University Senior High School's ABM curriculum with industry demands, thereby improving student outcomes and addressing workforce needs.

Keywords: *career trajectories, curriculum relevance, skills mismatch, and job satisfaction*

Introduction

The recorded unemployment rate in the Philippines in December 2023 is 3.1%. In December 2022, the recorded unemployment in the Philippines was 4.3% and last December 2019's unemployment rate was 5.2% which represents a year-on-year decrease of 617,000 unemployed individuals. "Overall, the improvement in the labor market translated to the number of employed persons aged 15 years and above reaching 50.52 million in December 2023, which is higher than the 49.00 million recorded in the same period last year. The 96.9% employment rate in the country is now the highest recorded rate since April 2005." (Philippine Statistics Authority [PSA], 2023).

In connection to this, according to the Philippine Business for Education (PBED) group, the first batch of SHS graduates possesses 93% of the competencies suitable to the needs of the country's industry (Llego, 2021). In contrast, Veal (2013) claims that despite the economic boom in the Philippines, job mismatch still remains a major problem as cited by Albina and Sumagaysay (2020).

In the Philippines and abroad, the labor market has improved in recent years. Yet, employers set standards in which applicants need to meet. Different industries have different standards, but they always have a set of characteristics they expect for their applicants to possess. That is why, when students and parents are confronted with a problem with regards to which school the students will attend and what course they are going to take, employability is a major concern. The same is true when schools define their curriculum, offerings, policies, and standards. Employability is always a major concern (Albina & Sumagaysay, 2020).

The Senior High School (SHS) program in the Philippines, introduced under the K to 12 Basic Education Curriculum, plays a pivotal role in shaping students' futures by aligning their academic experiences with various career pathways. This program emphasizes not only academic excellence but also practical skills and competencies that are essential for success in a rapidly changing society.

A comprehensive study by Albor et al. (2023) underscores the effectiveness of the SHS curriculum in preparing students for diverse career exits, including higher education, employment, entrepreneurship, and middle-level skills development. The findings reveal that a significant number of graduates pursue higher education, driven by personal interests and economic considerations. This trend reflects the curriculum's responsiveness to the aspirations of students and the evolving demands of the labor market.

Understanding how students navigate these pathways is crucial, as it provides valuable insights into the effectiveness of the SHS program in addressing the varied aspirations of learners while equipping them with the necessary skills to thrive in their chosen careers

(Albor et al., 2023).

Employability

According to Canizares (2015), employability, in the context of tracer studies, refers to the ability of graduates to secure employment that matches their skills, qualifications, and career aspirations. In connection to this, Dacre Pool and Sewell (2007) stated that employability is about having a set of skills, knowledge, understanding and personal attributes that will enable an individual to secure and choose an occupation in which they can be satisfied and successful (Dacre Pool & Sewell, 2007).

Additionally, according to Ismail and Mohammed (2015), employability skill is the most required skill beside technical knowledge in an attempt to compete for employment and sustain a job in an industrial market. Moreover, competitive graduates in the job market often rely on a strong curriculum of programs. Graduates are competing among themselves to meet the job market in various sectors (Ahmad et al., 2012).

These imply that initial education must be able to grant necessary skills and training for any professional to be able to acquire a job, continue an existing one, and create their own employment through entrepreneurial skills. Therefore, schools must be able to meet the standards required by the job market in order for their graduates to be employable. Hence, this study focuses on whether the Saint Mary's University Senior High School were able to produce employable graduates equipped with the necessary skills needed in the job market.

Tracer Study

Tracer studies are integral post-graduation assessments (de Ocampo et al., 2012). These studies, prevalent in both higher and vocational education, serve as vital tools for institutions to gauge the employability of their graduates. According to Abogadil et al. (2022), while initially common in higher education, tracer studies are now increasingly adopted in vocational education as well. The objective of a tracer study is to assess the medium to long-term impact of educational programs, with specific aims including enhancing educational content and conditions, facilitating smoother transitions from education to the labor market, and bridging the gap between skill supply and demand.

In a tracer study, the questionnaire covers a wide range of topics, including academic progress, employment transition, career advancement, application of acquired competencies, current occupation, and alumni ties to their alma mater. Through the synthesis of objective and subjective data, tracer studies yield valuable insights into skills matching and graduates' trajectories. Beyond merely measuring employability, these studies provide actionable feedback for program enhancement, ensuring alignment with industry needs.

However, as stated by Misra and Khurana (2017) the global economy's demands make graduate employability an issue impossible to overlook. Therefore, this tracer study aims to outline the employment status and employability of the first batch of ABM graduates, aiming to pinpoint areas for refining the senior high school (SHS) education, particularly the ABM strand at Saint Mary's University.

Liwanag (2021) also conducted a tracer study among SHS graduates, examining their socio-demographic profiles, educational backgrounds, and employment status in order to trace where they are now to come up with proposed action plans to enhance SHS program implementation. Similarly, Albina and Sumagaysay (2020) conducted an employability tracer study among IT graduates from state universities in the Philippines, shaping strategies to enhance the marketability of IT courses.

Thus, tracer studies play a pivotal role in evaluating the effectiveness of educational programs and ensuring the employability of graduates. By combining objective and subjective data, researchers will gain a comprehensive understanding of graduates' experiences, successes, skills, and areas for improvement. These studies will provide valuable insights into skills matching and areas for curriculum improvement. With the global economy placing increasing importance on graduate employability, conducting tracer studies becomes imperative for institutions to adapt to changes in the job market.

K-12 Program

Education is the most essential tool for everyone to succeed in life. Education serves as someone's bridge to higher chances of employment and better job conditions. In the Philippines, there was a problem in the quality of education being offered in the country as compared to that of the other countries in Asia. In the year 2014, the National Achievement Test (NAT) and National Career Assessment Examination results show that there is a decline in the quality of education in the Philippines, thus, the global educational standards were not being met by our educational system. Also, according to Yap, R. (2011), the Philippines is the last country in Asia to have a 10-year pre-university program. These arising problems during the presidential term of Benigno Aquino III led to the implementation of the kindergarten to Grade 12 Basic Education Program (K to 12).

On May 15, 2013, President Benigno S. Aquino III signed the Enhanced Basic Education Act of 2013, institutionalizing the K to 12 Basic Education Program, which covers one year of kindergarten and 12 years of basic education (six years of primary education, four years of junior high school, and two years of senior high school). To further implement this, the Department of Education (DepEd) released the DepEd order no. 31, s. 2012 which enjoined all the public and private schools to find creative and innovative ways to implement the K to 12 Basic Education Program. The K-12 educational system underwent a significant overhaul with the implementation of the Enhanced Basic Education Act of 2013. This reform extended the country's basic education cycle to twelve

years, hence the term "K-12," which stands for kindergarten to grade 12.

As cited by Dizon et al. (2019), the K to 12 program implementations aimed at creating more skilled students with basic skills for lifelong learning and employment. This program equalized Filipino learners and professionals in other countries because they possess the skills and core competencies that fit the demand of the job market. This new program created learners who are prepared for jobs, entrepreneurship and middle-level skills development since they had to graduate on the program at the age of 18.

Hence, the K-12 program aims to align the Philippine educational system with international standards, enhance the quality of education, and better prepare students for higher education and the workforce. One crucial component of the K-12 system is the Senior High School (SHS), which consists of two additional years (grades 11 and 12) following the ten years of basic education.

In compliance with the DepEd order no. 31, s. 2012, Saint Mary's University introduced its Senior High School last 2016 which offers different tracks which include Academic, TVL and AD Track. Academic track includes four different strands which are ABM (Accountancy, Business and Management), STEM (Science, Technology, Engineering and Mathematics), HUMMS (Humanities and Social Sciences), and GAS (General Academic Strand). TVL track includes two strands which are HE (Home Economics) and ICT (Information and Communications Technology), and lastly which is AD (Arts and Design Track). That provides students with specialized tracks that cater to their interests, skills, and career aspirations. For instance, the Accountancy, Business and Management strand expects students to communicate effectively, analyze business problems and opportunities, make good decisions and develop positive ethical perception on local and global business competitions (Magnaye, 2020).

Accountancy, Business and Management Strand

The Accountancy, Business and Management (ABM) Strand is one of the specialized tracks in the Senior High School (SHS) curriculum in the Philippines which was implemented under the K to 12 basic education programs. The ABM strand is designed to provide the students with a solid foundation in accountancy, business and management concepts that can prepare them for college when they take a course in accountancy, business and management related fields. The ABM strand is part of the Academic track in SHS curriculum, which helps the students to gain knowledge and skills while they pursue higher education and careers in different kinds of fields even after graduating from senior high school. The ABM strand is for the students who are interested in business, finance, and management, as this track covers the topics such as financial management, business management, corporate operations, and accounting (OEd Online Senior High School, 2024).

The ABM strand is offered in different schools across the country, this includes Saint Mary's University Senior High School. The school offers the ABM strand as part of the Academic track of the SHS curriculum, providing students with the opportunity to specialize in business and management concepts. The ABM strand is designed to equip students with the necessary skills and knowledge for college studies in accountancy, business, and related fields, as well as for careers in the business sector. During the first batch of SHS there were 477 (470 females and 107 males) students who enrolled in the ABM strand as their first track as their solid foundation and preparation in college while for the second batch, there were a total of 204 enrollees, with 50 males and 154 females.

The Implementation of the ABM strand in the SHS curriculum is one of the responses to the needs of changing the global economy and demands of the business sector. By providing the students with a strong foundation in business and management concepts, the ABM strand aims to produce graduates who are equipped with the necessary skills and knowledge to succeed in the business world. The ABM strand is also aligned with the country's goal of producing globally competitive graduates who can contribute to the country's economic development, that also includes their employability. This strand also enhances the employability of students, as it provides them with a strong foundation in business and management concepts that are highly valued in their jobs. Students in the ABM strand acquire core competencies and are already knowledgeable in various areas related to the workplace. Work immersion programs also play a crucial role in developing the work ethic and personality of ABM students, making them suitable future employees. Additionally, ABM students have a high level of attitude toward business and business intention, which correlates with their career aspirations making them highly employable in various fields (SciSpace, n.d.).

Employability in this study refers to the ability of the graduates to gain and maintain employment, acquire a new one if necessary, and create their own employment through entrepreneurial skills, business management skills, and other skills acquired in senior high school.

Given that senior high school aims to prepare the students for higher education and employment, it is then a need to trace whether this claim applies to Saint Mary's University Senior High School. In connection, Saint Mary's University produced six batches of SHS graduates, perhaps, ABM graduates but there is available information as to where they are now. Therefore, this tracer study aims to determine whether the ABM graduates of the university have the skills and knowledge demanded by the job market; perhaps, whether or not they are employable. Secondly, this study aims to trace the first and second batch of the ABM graduates and determine their employability in order to come up with a basis for improvement of the implementation of the ABM strand which will affect the employability of the graduates.

Also, this will be used as a basis for enhancing the industry requirements of the ABM program of Saint Mary's University Senior High School to improve the employability of its graduates. Hence, pinpointing areas for enhancement in the senior high school education, particularly the ABM strand at Saint Mary's University. Through this study, the researchers aspire to bridge the gap between education

and the needs in the job market, empowering graduates for success in their chosen careers.

Based on literature review, this study found that previous studies did not include the alignment of the ABM strand and education to the first job of graduates such as the tracer study of Liwanag (2021). On the other hand, the tracer study of Albina and Sumagaysay (2020) about the employability of the Information and Technology graduates recommends that future researchers include in the variables of their employability tracer study the number of times the respondents have changed jobs. Second, this study seeks to address the lack of published employability tracer studies among ABM graduates since the currently published tracer studies are more focused on senior high school as one or on higher education. Additionally, there is not a single tracer study ever done in Saint Mary's University Senior High School.

Research Questions

This study traced and assessed the employability of the first batch of ABM graduates. That measured the different ways such as the personal information of the graduates (sex, residence, and civil status), their educational background, training/s or advanced studies taken, and employment data. Also, the researchers came up with a basis for the enhancement of the marketability of the ABM strand offered by Saint Mary's University Senior High School and the employability of its graduates through the findings of this study. It aimed to answer the following questions:

1. What are the profile of the respondents in terms of:
 - 1.1. sex;
 - 1.2. civil Status;
 - 1.3. course taken;
 - 1.4. year graduated;
 - 1.5. professional examination; and
 - 1.6. training/s or advance studies taken?
2. What are the graduates' reason for:
 - 2.1. taking the course(s) or pursuing the degree(s); and
 - 2.2. pursuing other training/s or advance studies?
3. What is the number of graduates who are currently employed
4. What is the graduates' reason why they are not currently employed?
5. What is the employability of the graduates in terms of:
 - 5.1. how long did it take to land their first job;
 - 5.2. number of jobs acquired since graduation;
 - 5.3. employability status;
 - 5.4. present occupation;
 - 5.5. gross monthly income;
 - 5.6. present employer;
 - 5.7. nature of work;
 - 5.8. place of work;
 - 5.9. length of service in each job; and
 - 5.10. position/designation in each job?
6. What are the graduates' sources of information about the first job?
7. What is the relevance of the following to the graduates' first job:
 - 7.1. topics learned in the ABM strand; and
 - 7.2. competencies acquired from senior high school?
8. What are the graduates' satisfaction in their present job in terms of:
 - 8.1. reason for staying in the job; and
 - 8.2. reason for changing jobs?
9. What are the respondents' suggestions to improve the ABM program of Saint Mary's University Senior High School?

Methodology

Research Design

This tracer study used a descriptive approach and employed both qualitative and quantitative methods. The qualitative method was employed on the thematic analysis on the suggestions of the participants and the quantitative method was employed to the rest of the objectives that made use of frequency and percentage as the researchers assessed the employability of the Senior High School ABM graduates of Saint Mary's University by identifying their demographic profile, educational background, employment data, and suggestions.

The data gathered with the use of a modified questionnaire-survey were summarized and organized with the use of frequency counts and percentage, while only the suggestions have undergone thematic analysis.

Participants

The research participants in this study were selected from the first and second batch of graduates of the ABM (Accountancy, Business, and Management) Strand at Saint Mary's University Senior High School using the purposive sampling method. A total of 164 students were purposely chosen to participate in the research, which will represent the total population size of 677, this is only exclusive to the ABM strand. This sample size ensured that the research findings are statistically significant and representative of the ABM student population, allowing for reliable conclusions. The respondents of this study are the first and second batch of ABM graduates since as stated in the introduction, it is claimed that ABM students have the skills necessary for employment. Proving this with a tracer study helped the ABM strand encourage more enrollees since the number of enrollees are continuously decreasing. Also, as ABM students, the researchers aim to trace the employability of the ABM graduates in order also to gain insights on whether this strand is really worth pursuing and if it produces employable graduates. As early as now, this will enable the researchers to look for areas for improvement in order for the current batch and incoming batch of ABM to have an improved curriculum.

Instrument

The instrument utilized in this research is an online survey-questionnaire derived from the graduate tracer study conducted by the Commission on Higher Education, commonly known as the standard graduate tracer study survey-questionnaire. The questionnaire contains four parts which are: the profile of the respondents; the educational background of the respondents; the employment data of the respondents; and the open-ended question regarding the suggestions of the respondents for the improvement of the implementation of ABM strand. However, the researchers introduced modifications to certain sections of the questionnaire to align it with the ABM strand which is the primary focus of the study. Specifically, modifications were made to questions numbered 19, 20, 33, 34, and 35 since these questions were focused on the college graduates' general courses and topics, thus it was revised to senior high school topics. Alongside these changes is the inclusion of a question that aims to determine the relevance of the graduates' college courses to ABM which is found on item number 14.

Procedure

The steps in the data gathering procedure involved converting the modified survey-questionnaire to a Google Form in order to reach the participants from a scattered geographic location. The next step was floating the questionnaire through Facebook and personal message using messenger which, again, is due to geographic dispersion of the participants. Lastly, the data were collected through the Google Form itself which is convertible to a Microsoft Excel file.

Data Analysis

The Treatment of the Data involved employing various analytical methods to thoroughly examine and interpret the collected information of the first and second batch of ABM graduates from Saint Mary's University Senior High School. The first analytical method was the Quantitative data analysis including frequency and percentage calculations, which were used to summarize the demographic and professional profiles of the respondents. The key variables that were analyzed included sex, civil status, course taken, year of graduation, professional examinations passed, additional training or advanced studies pursued, reasons for selecting the course, motives for pursuing further training, employment status, job satisfaction, and the relevance of their current employment to the ABM strand. These calculations identified the significant trends and factors influencing the employability and career outcomes of the graduates.

As for the second analytical method, we used the Qualitative data analysis, specifically the thematic analysis which was applied to the responses at the open-ended question regarding suggestions for improving the ABM program at Saint Mary's University Senior High School. This approach involved identifying recurring themes and patterns within the responses, allowing the researchers to draw meaningful conclusions and address common recommendations effectively.

By integrating both quantitative (frequency and percentage analysis) and qualitative (thematic analysis) methods, the study offered a comprehensive understanding of the current status of ABM graduates. The findings not only highlighted the graduates' career trajectories and satisfaction but also served as valuable input for the ABM strand. These insights contribute to the institution's ongoing efforts to refine its educational programs and support the long-term success of its graduates in the workforce.

Results and Discussion

After the gathering, encoding, and analyzing of data, results were produced. Presented below are the different results in accordance with the study's objectives and their respective discussions.

Table 1. *Frequency Distribution of the Respondents Rating in Terms of Sex*

<i>Sex</i>	<i>Frequency</i>	<i>Percentage</i>
Male	37	22.56%
Female	127	77.44%
Total	164	100%

Table 1 shows the frequency distribution of the respondents' sex. The data presents that there are more Female ($f=127$, $p=77.44$) than Male ($f=37$, $p=22.56$) respondents.

Table 2. *Frequency Distribution of the Respondents Rating in terms of Civil Status*

<i>Civil Status</i>	<i>Frequency</i>	<i>Percentage</i>
Single	160	97.56%
Married	4	2.44%
Total	164	100%

Table 2 shows the frequency distribution of the respondents' civil status. The data reveals that out of the total respondents ($f=164$) from both the first (2018) and second (2019) batches of ABM graduates from Saint Mary's University Senior High School, the majority are Single ($f=160$, $p=97.56$), while only a small number are Married ($f=4$, $p=2.44$).

Table 3. *Frequency Distribution of the Courses Taken by The Graduates*

<i>Course Taken</i>	<i>Frequency</i>	<i>Percentage</i>
Bachelor of Science in Accountancy	77	46.95%
Bachelor of Science in Management Accounting	28	17.07%
Bachelor of Science in Education	8	4.87%
Bachelor of Science in Tourism Management	7	4.26%
Bachelor of Science in Nursing	6	3.65%
Bachelor of Arts in Political Science	3	1.82%
Bachelor of Science in Hospitality Management	6	3.65%
Bachelor of Science in National Security Management	2	1.21%
Bachelor of Science in Business Administration	13	7.92%
Bachelor of Science in Veterinary Medicine	2	1.21%
Bachelor of Science in Agriculture and Biosystems Engineering	1	0.60%
Bachelor of Science Veterinary Medicine	1	0.60%
Bachelor of Science in Hotel and Resort Management	2	1.21%
Bachelor of Science in Entrepreneurship	1	0.60%
Bachelor of Science in Marine Engineering	1	0.60%
Bachelor of Arts in Communication	1	0.60%
Bachelor of Science Medical Technology	1	0.60%
Bachelor of Science in Criminology	1	0.60%
Bachelor Degree in Human Resources	1	0.60%
Bachelor of Criminal Justice	1	0.60%
Bachelor of Science in Financial Management	1	0.60%
Bachelor of Science in Marketing Management	1	0.60%
Total	164	100%

Table 3 shows the frequency distribution of the courses taken by the graduates. As can be seen in the table, the top three courses chosen by the first and second batches of ABM graduates from Saint Mary's University Senior High School are ABM-related in majority. These include the Bachelor of Science in Accountancy ($f=77$, $p=46.95$), Bachelor of Science in Management Accounting ($f=28$, $p=17.07$), and Bachelor of Science in Business Administration ($f=13$, $p=7.92$).

Table 4. *Frequency Distribution of the Graduates' Rating in Terms of the Year they Graduated Senior High School*

<i>Year</i>	<i>Frequency</i>	<i>Percentage</i>
2018	94	57.32%
2019	70	42.68%
Total	164	100%

Table 4 shows the frequency distribution of the respondents in terms of year graduated. As can be seen in the table, a larger portion of the respondents came from those who graduated in 2018 ($f=94$, $p=57.32$) and then the rest graduated in 2019 ($f=70$, $p=42.68$).

Table 5 shows the frequency distribution of the professional exams taken by the graduates. As can be seen in the table, majority of the respondents ($f=105$, $p=64.02$) Did Not Take any professional exam.

Among those who have, the Civil Service Examination ($f=27$, $p=16.46$) and the Certified Public Accountant Licensure Examination (CPALE) ($f=18$, $p=10.98$) are the most frequently taken exams.

Table 5. Frequency Distribution of the Respondents Rating in terms of Professional Examination/s taken

<i>Professional Examination/s taken</i>	<i>Frequency</i>	<i>Percentage</i>
Certified Public Accountant Licensure Examination (CPALE)	18	10.98%
Certified Management Accountant	2	1.22%
NC III- Bookkeeping	4	2.44%
Certified Bookkeeping Specialist	1	0.61%
Basic Competency on Local Treasury Examination (BCLTE)	1	0.61%
Civil Service Examinations- Professional level	27	16.46%
Certified Guest Service Professional	2	1.22%
Philippine Nursing Licensure's Examination (PNLE)	4	2.44%
Licensure Examination for Teachers (LET)	3	1.83%
Naval Architect and Marine Engineer board exam (RNAME)	1	0.61%
Criminologists Licensure Exam (CLE)	1	0.61%
None	105	64.02%

Table 6 shows the frequency distribution of the training/s and advance studies taken by the graduates. The data reveals that Accountancy-related ($f=15$) and Management-related ($f=15$) are both the most taken training or advance studies by the graduates, while the least taken advance studies or training is Law ($f=2$).

Table 6. Frequency Distribution of the Training/s and Advance Studies Taken by the Graduates

<i>Training/s and Advance Studies</i>	<i>Frequency</i>	<i>Percentage</i>
Accountancy-related	15	9.15%
Business-related	5	2.58%
Management-related	15	9.15%
Medical-related	11	6.71%
Technology-related	5	2.58%
Law	2	1.22%
Others (Flight attendant training, Commercial cooking, Housekeeping etc..)	10	6.1%

Table 7 shows the graduates' reason for taking their course or pursuing their degree. As can be seen in the table, the most common reason why the graduate took their course or pursued their degree is for the Prospect of Career Advancement ($f= 104$), followed by Prospect for Immediate Employment ($f=103$), and Opportunity for Employment Abroad ($f= 97$). This implies that the graduates are concerned about their careers which influenced their choice of course. It also signifies graduates are aiming for immediate employment after college and are now finishing school for the job opportunities offered abroad for greener pastures, suggesting that employment is a common reason for taking their respective courses.

Table 7. Graduates' Reason for Taking the Course(s) or pursuing the degree(s)

<i>Reason for taking the course(s) or pursuing the degree(s)</i>	<i>Frequency</i>	<i>Percentage</i>
High Grades in the course or subject related to the course	62	37.80%
Good grades in high school	75	45.73%
Influence of parents or relatives	85	52.83%
Peer influence	62	39.02%
Inspired by a role model	57	34.76%
Strong passion for the profession	86	52.44%
Prospect for immediate employment	103	62.80%
Status or prestige of the profession	80	48.78%
Availability of course offering in chosen institution	62	37.80%
Prospect for career advancement	104	63.41%
Affordable for the family	51	31.10%
Prospect of attractive compensation	78	47.57%
Opportunity for employment abroad	97	59.15%
No particular choice or no better idea	32	19.51%

According to the Association of Public Land-Grant Universities (APLU, 2024), the lowest jobless rate falls among those who have a bachelor's degree, which is also supported by Joubert (2020) in her qualitative report which states that there are 57% more job opportunities for college graduates than non-graduates. This may suggest that students nowadays are aiming to finish their college courses for better employment. Furthermore, Mendoza (2023) found that in every new 500 estimated certified public accountants, 30 percent leave the country to work abroad since they can make at least Php75,000 in outsourcing companies compared to the Php40,

000 salary in the local firms.

Table 8. Graduates Reason for Pursuing Other Training/s or Advance Studies

<i>Reason for pursuing other training/s or advance studies</i>	<i>Frequency</i>	<i>Percentage</i>
Promotion	17	10.37%
Professional development	70	42.68%
Increased employability	45	27.44%
No training/s or advance studies taken	18	10.97%
Others	14	8.54%
Total	164	100%

Table 8 presents the graduates' reason for pursuing other training/s or advance studies. As can be seen from the table, most of the graduates pursued other training/s or advance studies for Professional Development ($f=70$, $P=42.68\%$), being the highest among all choices and Increased Employability ($f=45$, $P=27.44\%$) being the second. This implies that graduates, even professionals as of the moment, are attending trainings and pursuing advance studies for them to improve their skill and gain better expertise in their specific field or industry. This also adds up to their employability since trainings and advance studies improve their application through their professional backgrounds. In her 2023 study on the significance of training program, Meskhi highlighted that graduates who participate in trainings and advance studies have the opportunity to work on authentic projects, learn industry-specific tools and technologies, and develop practical skills that are highly sought after by employers. Moreover, Aljumah (2023) also found a positive and significant relationship between job training and employment, highlighting the contribution of job training to the development and enhancement of employability skills among graduates.

Table 9. Frequency Distribution of the Graduates' Employment

<i>Status</i>	<i>Frequency</i>	<i>Percentage</i>
Employed (including self-employed)	133	81.10%
Unemployed	8	4.88%
Never been employed	23	14.02%
Total	164	100%

Table 9 presents the frequency distribution of the graduates' employment. As can be seen in the table, the majority of the respondents are employed ($f=133$), representing 81.10% of the total population, while only a few are unemployed ($f=8$), representing 4.88% of the population. It is also notable that there are 23 respondents who have Never Been Employed since they graduated senior high school.

Table 10. Graduates' reason for not being employed

<i>Reason for not being employed</i>	<i>Frequency</i>	<i>Percentage</i>
Advance or further study	15	46.86%
Still Studying	1	3.13%
Family concern and decided not to find a job	4	12.5%
Lack of work experience	1	4.13%
Did not look for a job	3	9.38%
Just graduated and preparing/ reviewing for board exam	6	18.75%
Just graduated and still looking for a job	2	6.25%

Table 10 presents the unemployed graduates' reason for not being employed. As can be seen in the table, the major reason for the graduates being unemployed is "Further Study" ($f=15$, $p=46.86$), followed by "Just Graduate and Preparing or Reviewing for the Board Exam" ($f=6$, $p=18.75$). It is also important to know that 12.5% of the graduates decided not to find a job, while other reasons are because of Family Concerns.

This implies that most of the graduates are unemployed because of pursuing advance or further study which reflects their passion for their paths that will also benefit their overall employability in the future. It also signifies that family concerns can really affect the employment of a person due to the responsibilities he or she must undertake. In his 2022 study, Maier found that persons with advanced further training have greater chances of exercising practice and application-oriented tasks as well as a higher chance of filling a management position if they apply from an external establishment or if they have been trained externally. Additionally, Birruntha (2024) found that about 62.1 percent of women outside Malaysia's labor force cite household chores and family responsibilities as the main reasons for their unemployment, explaining how family concerns can greatly affect the employment of a person.

Table 11 shows the frequency distribution of the length of time it took the graduates to acquire their first job since they started applying. The data reveals that most of the graduates were able to secure their first job in Less Than a Month ($f=87$). This implies that the majority of ABM graduates were able to find employment within a relatively short period after starting their job search. Specifically, in Less Than a Month ($f=87$), they were successful in obtaining their first position.

Table 11. *Frequency Distribution of the length of time It Took the Graduates to Acquire Their First Job Since They Started Applying*

<i>Length</i>	<i>Frequency</i>	<i>Percentage</i>
Less than a month	87	61.70%
1-6 months	43	30.50%
7-11 months	5	3.55%
1 year to less than 2 years	6	4.25%
Total	141	100%

Legend: N= 141 (both employed and unemployed)

However, there are still graduates with whom it took 1 Year to Less Than 2 Years ($f=6$, $p=4.25$) to apply before being employed. This suggests that the skills and knowledge gained in the ABM strand during Senior High School help prepare these graduates for employment, indicating that SMU Senior High School graduates are well- equipped for the job market. According to CIIT Philippines School (2020) the ABM strand tends to be highly employable, often securing jobs within a short period after graduation. This is largely due to the practical, business-focused curriculum that equips students with essential skills, such as critical thinking and communication, which are highly valued in the job market.

Table 12. *Frequency Distribution of the Respondents Rating in terms of the number of jobs acquired since graduation in senior high school*

<i>Number of jobs acquired since graduation</i>	<i>Frequency</i>	<i>Percentage</i>
One	106	75.18%
Two	22	15.60%
Three	11	7.80%
More than three	2	1.42%

Table 12 shows the frequency distribution of the number of jobs the graduates acquired since graduation in Senior High School. The data reveals that the majority of graduates have held only One job since their graduation ($f=106$, $p=75.18$). It is also important to note that there are 11 graduates who have acquired Three jobs since senior high school graduation while there are 2 graduates who have acquired More Than Three and when combined, forms almost 10-percent of the respondents. This implies that many ABM graduates tend to remain with their first job rather than transitioning frequently between jobs. This could suggest that their initial employment aligns well with their career expectations and skill sets, particularly in business, management, and accounting fields, leading to job satisfaction and longer tenures. However, the data also implies that there are graduates who are having a hard time staying in their job or finding a job that perfectly suits them in which they can actually last for a long period of time. This may be due to several factors such as salary, proximity, and working environment. Related research shows that many graduates, particularly in fields like business, management, and accounting, tend to remain with their first job, suggesting job satisfaction and alignment with career goals. According to Bathan and Legarte (2019), the competencies acquired in senior high, such as those from the ABM strand, align well with workplace demands, making graduates confident in their first positions. This alignment may reduce the tendency to frequently change jobs, contributing to longer tenures in their initial roles. Additionally, John Clements Consultants (2024) asserted that the major reasons of resigning or changing jobs is job mismatch and inadequate compensation and benefits.

Table 13. *Frequency Distribution of the Respondents Rating in terms of employment status*

<i>Current Employment Status</i>	<i>Frequency</i>	<i>Percentage</i>
Regular or Permanent	87	65.41% %
Temporary	9	6.77%
Contractual	26	19.55% %
Self-employed	7	5.26%
Casual	4	3.01%
Total	133	100%

Table 13 shows the frequency distribution of the graduates' employment status. As can be seen in the table, most of the graduates' current employment status is Regular or Permanent ($f=87$). This implies that a significant portion of the ABM graduates have secured stable, long-term employment. The ability to achieve such employment suggests that their skills and qualifications are highly relevant and aligned with the requirements of their chosen fields, particularly in business, management, and accounting. This alignment allows them to secure regular, permanent positions early in their careers. According to Emond (2024) ABM graduates have successfully secured stable, long-term employment soon after completing their studies. This stability can be attributed to the alignment between the skills and qualifications obtained through the ABM strand and the demands of fields such as business, management, and accounting. These industries often require specific competencies in areas like accounting, financial analysis, and business administration, all of which are integral to the ABM curriculum. The focus on practical, real-world applications of these skills further enhances graduates' employability, enabling many to secure regular, permanent positions early in their careers.

Table 14. *Frequency Distribution of the Graduates' Present Occupation*

<i>Present Occupation</i>	<i>Frequency</i>	<i>Percentage</i>
Finance and Economic (Accountancy-related)	58	43.61%
Business (Private Company and Self-Owned)	18	13.53%
Management and Hospitality	19	14.29%
Advertising and Marketing	1	0.75%
Healthcare	4	3.01%
Food and Beverages	1	0.75%
Education	3	2.26%
No answer	13	9.77%
Others	16	12.03%
Total	133	100%

Table 14 shows the frequency distribution of the graduates' present occupation. It reveals that Finance and Economic (Accountancy-related) ($f=58$), Management and Hospitality ($f=19$), and Business (Private Company and Self-Owned) ($f=18$) are the top three present occupation of the first and second batch of ABM graduates, while the least choice is Advertising and Marketing ($f=1$). This suggests that the majority of ABM graduates are pursuing careers in Finance and Accountancy, Management, and Business sectors, reflecting the alignment of their academic training with the current job market demands while for the least choice, it implies that advertising and marketing are less attractive career options for recent graduates which may be due to fewer job opportunities, lower compensations or slower progress in the market. According to Alvarez (2021), graduates from programs like BSBA Marketing and Hospitality Management typically find roles in fields directly related to their education, such as finance, accounting, and hospitality management. These roles reflect the growing demand in these sectors, demonstrating how academic training in business and management supports employability and career alignment with market demands. While according to Innes (2024), senior marketers are out of work and have become redundant. Additionally, marketers receive a lower salary than other business-related jobs in the market because there is not much improvement in this sector.

Table 15. *Frequency Distribution of the Graduates' Gross Monthly Income*

<i>Income</i>	<i>Frequency</i>	<i>Percentage</i>
Less than Php5,000	4	2.84%
Php5,000 to less than Php10,000	29	20.57%
Php10,000 to less than Php15,000	24	17.02%
Php15,000 to less than Php20,000	22	15.60%
Php20,000 to less than Php25,000	34	24.11%
Php25,000 and above	28	19.86%
Total	141	100%

Table 15 presents the graduates' gross monthly income for both currently employed and unemployed but have already been employed. As can be seen in the table, a large portion of the graduates have an income of Php20,000 to Less Than Php25,000 ($f=34$, $p=24.11$) followed by Php5,000 to Less Than Php10,000, while the least income received by graduates is Less Than Php5,000 ($f=4$, $p=2.84$). This implies that the salaries of graduates, even those with similar educational backgrounds or from the same academic strand, can vary significantly due to a variety of factors. Educational attainment plays a key role, as higher degrees or certifications may lead to better-paying positions. The industry in which a graduate works also affects salary, with some sectors offering higher wages due to demand or the specialized nature of the work. Additionally, individual skills and experience can set one graduate apart from another, influencing earning potential. Job location is another crucial factor, as salaries may differ based on the cost of living and the economic conditions of the region. Other factors, such as company size, job responsibilities, and market conditions, also contribute to these salary differences, highlighting the complexity of pay scales even among seemingly similar graduates. According to Torpey (2015), pay or salary may vary even in the same occupation. This is affected by several factors such as credentials, experience and skill, industry and employer, job tasks, geographic location, and success and performance. This explains that the graduates' salary is affected by uncontrolled factors regardless of their similarities in strand.

Table 16 presents the frequency distribution of graduates' present employers. As can be seen in the table, Private Corporations and Businesses lead with a frequency of 31 and a percentage of 23.31%, followed by Private and Government-Accounting Firm/Sector with a frequency of 22 and a percentage of 16.54%. Self-employed graduates account for 9.02%, while Private-Bank and Financing represents 7.52%. These findings imply a strong inclination toward private sector employment, particularly those related to accountancy, business and management, indicating potential job stability and growth opportunities in these industries. The high percentage of graduates (18.05%) without a defined employer may reflect economic uncertainties or a shift towards entrepreneurship. This aligns with literature that emphasizes the role of private enterprises in job creation as reported by the International Labour Organization (ILO, 2021).

Table 16. *Frequency Distribution of the Graduates' Present Employer*

<i>Present Employer</i>	<i>Frequency</i>	<i>Percentage</i>
Private and Government- Accounting Firm/Sector	22	16.54%
Private-Education	6	4.51%
Private- Restaurant	1	0.75%
Self-employed	12	9.02%
Private- Bank and Financing	10	7.52%
Private- Corporations and Businesses	31	23.31%
Private and Government- Healthcare	6	4.51%
Government- DSWD	1	0.75%
Government- LGU	6	4.51%
Government- DA	2	1.50%
Government- DTI	2	1.50%
Government- DENR	1	0.75%
Government- DPWH	1	0.75%
Government- PSA	1	0.75%
Government- RTC	1	0.75%
No answer	24	18.05%
Others	6	4.51%

Table 17 shows the frequency distribution of the graduates' nature of work. As can be seen in the table, Accounting/Accountancy-related jobs account for the largest portion of graduates' work, with 36.58% engaged in this field. Meanwhile, Others represent 18.29%, with the rest distributed among Business-related and Management/Managing-related jobs. This implies that a significant portion of ABM graduates are finding employment in the field they were trained for, particularly in accounting/accountancy-related jobs. With 36.58% of graduates engaged in this field, it suggests that the accounting profession remains a major career path for ABM graduates, reflecting the demand for skills in this area.

Table 17. *Frequency Distribution of the Graduates' Nature of Work*

<i>Nature of Work</i>	<i>Frequency</i>	<i>Percentage</i>
Accounting/ Accountancy Related	60	36.58%
Business Related	22	13.41%
Management/ Managing Related	10	6.09%
Others (Medical-related, cooking-related, and military)	30	18.29%

Meanwhile, almost 20% of graduates working in other fields indicates that a notable portion of ABM graduates are exploring diverse career opportunities beyond the direct scope of their specialization, perhaps in industries or roles that still benefit from their business and management skills but are not specifically tied to accounting or business.

In their 2023 study, Burke and Polimeni found that a significant percentage of ABM graduates pursue careers in accounting and finance. The study emphasizes that the curriculum prepares students well for roles in these areas, making them competitive in the job market. While according to Basinilio (2019) students may be influenced by family expectations or their own passions when making career decisions, which can lead them to explore diverse fields beyond accounting or business.

Table 18. *Frequency Distribution of the Respondents**Rating in terms of place of work*

<i>Place</i>	<i>Frequency</i>	<i>Percentage</i>
Local	121	92.37%
Abroad	10	7.63%
Total	131	100%

Table 18 shows the frequency distribution of the respondents' place of work. The data reveals that most of the graduates work Locally ($f=121$) or here in the Philippines while only a small number of people work Abroad ($f=10$). This suggests that most graduates either prefer to stay in the country for work or may find it easier to secure jobs domestically compared to opportunities overseas. The small number of those working abroad could also indicate factors such as limited overseas job opportunities, personal preferences to remain near family, or the potential appeal of the local job market.

According to the Jobstreet content team (2022), Department of Labor and Employment (DOLE) stated that nationally, three out of four of locally employed respondents, who have preference to still work in the country, claim that given the chance, they would rather stay in their locality to work than relocate elsewhere. Additionally, graduates prefer to work locally due to the increase of job opportunities in the Philippines (HR Asia, 2024).



Table 19. *Frequency Distribution of the Graduates' Length of Service in Each Job*

<i>Order of job</i>	<i>Length of stay</i>	<i>Frequency Percentage</i>	
First (including those in whose first job is their current job)	1 to 6 months	38	29.10%
	7-11 months	34	25.95%
	1 year to less than 2 years	47	35.88%
	2 years to less than 3 years	8	6.11%
	3 years to less than four years	3	2.96%
	Others: 6 years	1	100%
Total		131	
Second	1 to 6 months	5	25%
	7-11 months	5	25%
	1 year to less than 2 years	9	45%
	2 years to less than 3 years	1	5%
Total		20	100%
Third Job	1 to 6 months	2	20%
	7-11 months	4	40%
	1 year to less than 2 years	2	20%
	2 years to less 3 than years	1	10%
	More than 3 years	1	10%
Total		10	100%
Fourth	More than 3 years	1	100%
Total		1	100%

Table 19 shows frequency distribution of the graduates' length of service in each job. As can be seen in the table, for their first and second jobs, graduates stay for One (1) Year But Less Than Two (2) years, including those who are still on their current job and whose stay is still on going. For those who have had Three to Four (3-4) jobs, graduates tend to stay for more than 3 years. This implies that some graduates are still on their current jobs which explains the short length of stay, while those on their third and fourth job tend to stay for more than 3 years which may signify that they are already settling down. According to Fry (2022), about 40% of younger employees stay with their first employer for 12 months or less, which has remained consistent over decades. However, as workers progress to their third or fourth job, they tend to stay longer, reflecting increased job satisfaction, stability, or career settling.

Table 20. *Frequency Distribution of the Graduates Position/Designation in Each Job*

<i>Position/ Designation</i>	<i>Frequency</i>		<i>Percentage</i>
	<i>First Job</i>	<i>Current Job</i>	
Job Level	50	25	53.19%
Rank or clerical	34	26	42.55%
Professional, Technical, or Supervisory	25	28	37.59%
Managerial or Executive	10	8	12.77%
Self-employed	12	12	8.51%
	(sustained)		

Table 20 shows the frequency distribution of the graduates' position or designation in each job. data on job positions reveals that a majority of respondents (53.19%) occupy Job-level positions, indicating a stable entry point into the workforce. The Rank or Clerical level follows closely, comprising 42.55% of respondents. In contrast, only a small percentage hold Managerial or Executive positions (12.77%), while Self-employed individuals account for just 8.51%. This distribution highlights a workforce primarily engaged in foundational roles, with fewer individuals advancing to higher managerial levels. The predominance of individuals at the job-level and rank or clerical positions suggests that many are still in the early stages of their careers.

This may indicate a need for enhanced professional development programs and mentorship opportunities to facilitate upward mobility into managerial roles. The low percentage of self-employed individuals also points to potential barriers in entrepreneurship, such as lack of resources or support systems, which could be addressed through targeted training and access to funding. Job leveling frameworks are essential for understanding career progression within organizations.

According to Academy to Innovate HR (AIHR, 2023), effective job leveling helps clearly define roles and responsibilities, promoting transparency and career growth opportunities for employees. This structured approach not only aids in employee retention but also enhances job satisfaction by providing clear pathways for advancement. Furthermore, when employees perceive opportunities for growth within their organization, they are less likely to seek employment elsewhere (GoToro, 2023). Therefore, fostering an environment that supports career development is crucial for enhancing workforce stability and satisfaction (AIHR, 2023).



Table 21. *Frequency Distribution of the Respondents Rating in terms of their sources of information about the first job*

<i>Source of Information</i>	<i>Frequency</i>	<i>Percentage</i>
Recommended by Someone	59	41.84%
As walk-in applicant	29	20.57%
Information from friends	24	17.02%
Response to an advertisement	19	13.48%
Job fair or public employment service office	6	4.26%
Arranged by school's job placement office	2	1.42%
Others: Family Business	8	5.67%
Others: Online job listing sites (linked in, jobsteet)	14	9.93%
Others: Facebook	2	1.42%
Others: sourced out by the company itself	2	1.42%

Legend: n= 141 (all respondents excluding those who have never been employed)

Table 21 shows the graduates' sources of information about their first job. As can be seen in the table, the graduates' major source of information about their first job is Recommendation by Someone (f= 59, p= 41.84). It is also notable that job listing sites such as Jobstreet are great sources of information about job opportunities. These imply that the traditional source of information about job opportunities which is recommendation still does its job in providing job opportunities while the emergence of job opportunities through technology, particularly websites, makes it easier for applicants to find jobs. According to Pew Research Center in a 2024 report by Smith, about 66% of recent job seekers turned to personal connections with close friends or family members, 63% turned to professional or work connections, and 55% sought assistance from acquaintances or friends-of-friends. Taken together, 80% of recent job seekers used professional contacts, close personal connections, and/or more distant personal connections in their most recent search for employment.

Table 22. *Frequency Distribution of the Respondents Rating in terms of the relevance of the topics learned in the ABM strand to their first job*

<i>Relevance</i>	<i>Frequency</i>	<i>Percentage</i>
Relevant	110	78.01%
Not Relevant	31	22.99%
Total	141	100%

Table 22 shows the frequency distribution of the respondents rating in terms of the relevance of the topics learned in the ABM Strand to their first job. The data reveals that the majority of the topics that the graduates learned in the ABM strand are considered Relevant (f=110) to their first job. This suggests that the curriculum of the ABM strand is well-aligned with the practical demands of careers in fields such as Business, Management, and Accounting. The applicability of these topics to their jobs indicates that the ABM strand effectively equips students with knowledge and skills that are directly transferable to professional settings. According to CIIT Philippines (2024) The ABM strand in senior high school is designed to arm students with the foundational knowledge and skills needed for careers in accountancy, business management, and entrepreneurship. This strand focuses on subjects such as Business Mathematics, Economics, Accounting Principles, and Management Concepts, providing a robust academic framework for understanding the complexities of the business world. Through a blend of theoretical instruction and practical applications, students gain a comprehensive understanding of financial management, strategic planning, and ethical business practices. In addition to core business subjects, the ABM strand emphasizes the development of critical thinking, analytical skills, and effective communication.

Table 23. *Frequency Distribution of the Graduates' Rating in Terms of the Competencies Acquired from Senior High School Relevant to Their First Job*

<i>Competency</i>	<i>Frequency</i>	<i>Frequency</i>
Accounting skills	101	71.63%
Managing skills	95	67.38%
Entrepreneurial skills	51	36.17%
Problem-solving skills	106	75.18%
Critical Thinking skills	113	80.14%
Leadership skills	85	60.28%
Communication skills	122	85.52%
Presentation skills	82	28.16%
Analytical skills	104	73.76%
Creativity	58	41.13%
Technological skills	86	60.99%



Financial literacy and numerical skills	74	52.48%
Others: Writing skills	1	0.71%

Table 23 shows the frequency distribution of the competencies the respondents acquired from senior high school relevant to their first job. As can be seen in the table, Communication Skills (f= 122) and Critical Thinking Skills (f= 113) are the most valuable competencies for ABM graduates in their early career stages. This suggests that the senior high school curriculum effectively prepares students with the essential skills needed in the workplace, particularly in fields such as business, management, and accounting, where clear communication and the ability to think critically are paramount. The emphasis on communication skills indicates that graduates are well-prepared to articulate ideas, collaborate with colleagues, and interact with clients or stakeholders, which are crucial for career success. Similarly, the high rating for critical thinking skills reflects the importance of problem-solving and analytical abilities in handling complex business decisions and strategies. According to the American Management Association (AMA, 2023) the senior high school curriculum effectively equips students with essential skills needed in the workplace, particularly in fields such as business, management, and accounting. Communication and critical thinking skills are consistently highlighted as vital competencies. Graduates who excel in communication are better able to articulate ideas, collaborate effectively, and manage client relationships—skills that are crucial for career advancement in business- related roles. Furthermore, critical thinking enhances their ability to solve complex problems, analyze data, and make informed decisions, all of which are essential in handling the multifaceted demands of business environments.

Table 24. *Frequency Distribution of the Graduates' Reason/s for Accepting Their First Job*

<i>Reasons for staying in the job</i>	<i>Frequency</i>	<i>Percentage</i>
Salaries and Benefits	77	554.61%
Career Challenge	67	47.52%
Related to course of program of study	67	47.52%
Proximity to resident	17	12.06%
Related to special skill	50	35.46%
Peer influence	4	2.84%
Family influence	12	8.51%
Others: Experience and Career Growth	5	3.55%
Other: Time flexibility	2	1.42%

Legend: n= 141 (excluding respondents who have never been employed)

Table 24 shows the frequency distribution of the respondents' reason/s for accepting their first job. The data reveals that the primary reason ABM graduates cite for accepting their first job is the Salaries and Benefits (f= 77) they receive. This suggests that financial compensation plays a pivotal role in their decision-making process when entering the workforce. The emphasis on competitive salaries and attractive benefits indicates that many graduates prioritize financial security and immediate economic rewards when evaluating job offers. This trend underscores the importance of compensation packages in shaping early career choices, especially for individuals entering fields related to business, accountancy, and management. According to Kumar Das and Mohapatra (2014), financial compensation plays a pivotal role in decision-making processes for recent graduates, especially those entering fields such as business, accountancy, and management. Studies show that competitive salaries and benefits packages are often top priorities for these individuals when evaluating job offers.

Table 25. *Frequency Distribution of the Graduates' Reason/s for Changing Jobs*

<i>Reasons for changing jobs</i>	<i>Frequency</i>	<i>Percentage</i>
Salaries and Benefits	32	80%
Career Challenge	20	50%
Related to special skills	15	37.5%
Proximity to resident	7	17.5%
Others: Moved abroad	1	2.5%
Others: Very Poor Management	1	2.5%
Others: Time freedom	2	5%
Others: Continued Studying	3	7.5%

Legend: n= 40 (graduates who have acquired more than one job)

Table 25 shows the frequency distribution of the respondents' reason/s for changing jobs. The data reveals that the primary reason ABM graduates cite for changing jobs is related to the Salaries and Benefits (f= 32) they receive. This suggests that compensation plays a significant role in their job satisfaction and career decisions. The pursuit of better financial rewards and benefits appears to outweigh other factors, indicating that many graduates prioritize improving their economic situation as a key motivator for seeking new employment opportunities. According to Ajoc (2020) salaries and benefits are the common factors for staying their job, accepting the job, and changing it for their needs and wants satisfaction.

Table 26. *The Suggestions of the Graduates for the further improvement of the ABM program offered by Saint Mary's University Senior High School*

<i>Theme</i>	<i>Frequency</i>	<i>Percentage</i>
Practical Application and Real-World Experience ("More examples more situational or true to life events that has connection to the strand for better understanding.") ("I strongly recommend prioritizing real-life activities in the curriculum to better prepare students for the corporate world.")	21	24.71%
Curriculum Focus and Prioritization ("Focus on the core subjects of the program. Lessen general education subjects.") ("Eliminate irrelevant general education subjects. Focus more on implementing Finance/Business related subjects such as Economics, Management, or Basic Law courses.")	18	21.18%
Developing Essential Skills in Accounting ("Focus on building students' analytical, critical thinking, and problem-solving skills. Also, work on improving their entrepreneurial, management, and communication skills to better prepare them for the future.") ("Consider also improving more on communication and technological skills")	16	18.82%
Teacher Training and Development ("Conduct training for ABM teachers to update them with new tax regulations/laws and accounting standards.") ("To ABM teachers, use different teaching strategies align with teaching standards competencies, and refining instructional inputs, with student interactions.")	11	12.94%
Building Partnerships and Connections ("Collaborate with collage department or professors for a better foundation of basic accounting.") ("School activities that provide students with great learning experiences connecting academic concepts to real-world applications.")	10	11.76%
Strengthening Core Accounting Skills and Knowledge ("More Entrepreneurial activities") ("Enhance more on the basic fundamentals of Accounting") ("Provide more a strong foundation of the basics of Accounting since it is effectively needed in preparation for college.")	9	10.59%

Table 26 shows the suggestions of the graduates for the improvement of the ABM program. The data presented in the table indicates that "Practical Application and Real- World Experience" is the top priority for improving the ABM program, with 21 occurrences (26%), followed closely by "Curriculum Focus and Prioritization" with 18 occurrences (22.2%) and "Developing Essential Skills" at 16 occurrences (19.8%). This highlights a strong emphasis on experiential learning opportunities, relevant curriculum content, and essential soft skills necessary for student success in the business world. Conversely, the theme of "Strengthening Core Accounting Skills and Knowledge" received the lowest representation, with only 9 occurrences (11.1%), indicating a potential gap that needs to be addressed. The implications of these findings suggest that educational institutions should prioritize practical learning experiences and align their curricula with industry demands to adequately prepare students for their future careers. Practical Application and Real-World Experience, respondents strongly advocated for more practical learning experiences. Many suggested that students should have the opportunity to "experience how to work in their field" through programs like on-the-job training (OJT), which is offered by other schools. They also emphasized the "prioritizing the real-life activities in the curriculum to better prepare students for the corporate world." This could include offering internships aligned with students' college aspirations that can provide valuable real-world experience and help them explore different career paths. Curriculum focus and prioritization to better align the curriculum with industry demands, respondents suggested focusing on core subjects and reducing general education subjects. they suggested that the institution should "Focus more on the core subjects of the program. Lessen general education subjects." and "Eliminate irrelevant general education subjects and replace those that are more related to the strand." This approach would ensure that students have a strong foundation in the essential knowledge and skills needed for success in their chosen fields. Respondents also highlighted the importance of developing essential skills, such as analytical thinking, problem-solving, communication, and teamwork. They suggested that teachers should "Focus more on building students' analytical, critical thinking, and problem-solving skills. Also, work on improving their entrepreneurial, management, and communication skills to better prepare them for the future." Supporting these observations, Kolb's Experiential Learning Theory (1984) posits that hands-on experiences significantly enhance student engagement and knowledge retention, which are vital for preparing graduates for a dynamic business environment. Additionally, a report by the Association to Advance Collegiate Schools of Business (AACSB, 2020) emphasizes that integrating practical applications like internships and case studies into curricula not only improves employability but also aligns educational outcomes with industry needs. Research by Green and Smith (2018) further identifies soft skills as essential for workplace success, suggesting that collaborative projects and problem-solving workshops significantly increase students' readiness for real-world challenges. With the growing demand for skills in digital marketing and data analytics, aligning educational programs with these emerging fields is crucial (Deloitte, 2021), ensuring that

institutions remain relevant in a rapidly evolving job market.

Conclusions

The findings show that most graduates are female and single, focusing more on careers than marriage. Many pursued ABM-related courses like accountancy, management accounting, and business management demonstrating the ABM strand's success in preparing students for these fields. While few have taken licensure exams, the Civil Service Exam and CPALE were the most common. Graduates also pursued practical trainings, reflecting the demand for skills like Basic Life Support and Bookkeeping. Graduates primarily chose their courses for career advancement and job prospects, influenced by parental guidance, passion, and the status of the profession. Most are employed, with a few pursuing further studies or still job-hunting. Family concerns and education were reasons for unemployment.

In terms of employment status, ABM graduates have high employability, often securing their first job within a month, especially in accounting and finance roles. They typically stay in each job for 1-2 years, with many working locally. The curriculum is well-aligned with job demands, particularly in communication and critical thinking skills. Financial compensation is a key factor in job acceptance and changes, highlighting its influence on career decisions. Overall, the ABM strand provides essential skills and prepares graduates well for the job market.

Graduates suggest improving the ABM program by enhancing practical applications, real-world experience, and developing essential skills, emphasizing the importance of aligning the curriculum with industry needs. The lower focus on core accounting skills indicates a need for improvement. Incorporating experiential learning, soft skills, and critical thinking workshops is crucial to boosting employability, especially in emerging fields like digital marketing and data analytics.

This study effectively demonstrated that the ABM strand prepares students for careers in business, management, and accounting, with communication and critical thinking skills being crucial for success. While the quantitative approach provided clear insights into employability and curriculum relevance, a more diverse sample and qualitative data could offer deeper understanding. The study's recommendations for enhancing practical learning and aligning the curriculum with industry needs are valuable, though future research could benefit from tracking long-term career outcomes for graduates.

Furthermore, Saint Mary's University Senior High School needs to enhance its practical applications, soft skills, and emerging fields in the ABM program to better align with industry needs. Further research into graduates' long-term career outcomes is suggested to refine the curriculum and improve its relevance.

Based on the results and discussion and conclusion, the researchers recommend the following:

Grade 12 senior high school students at Saint Mary's University are encouraged to participate in research of other students in need of their responses to have a more reliable data and equal data, and to focus on building both practical and interpersonal skills, especially in areas like communication, problem-solving, and understanding finances. Getting involved in hands-on activities such as internships or business simulations can help students be better prepared for future jobs.

To the Department of Education and School Administrations, it is important to emphasize real-world learning experiences and update the curriculum to match what industries need. Adding more activities that help students improve their critical thinking and problem-solving will prepare them for the workplace and for students to strengthen themselves to continue in choosing ABM related courses in their future employment. Building stronger connections with businesses for internships or mentorship programs will also give students the practical experience they need and increase the job opportunities related to ABM here in the Philippines since most of the graduate prefer to work locally, as they reasoned proximity to residence which will also further improve their salaries if the demand in these industries will increase.

To Saint Mary's University and Other Educational Institutions, conducting tracer studies might be more effective and efficient through the creation of each graduate's permanent online portal wherein their contact information is displayed with consent and updated if necessary. This portal may serve a way to conduct surveys by having it displayed through the portal in which the alumni could be invited to answer through their e-mail. Moreover, surveys that aim to track graduates may vary per year depending on what is applicable. This will help educational institutions to better evaluate the effect of their program, curriculum, and the like by tracing the status of their graduate through a common platform.

Future researchers, it is recommended to continue studying the long-term career outcomes or paths of ABM graduates further. In our study, we faced challenges in contacting our respondents, especially through online means, and we suggest that you increase the time frame for data gathering and the number of respondents for a more comprehensive result. Investigating the impact of emerging fields like digital marketing and data analytics on employability could also provide valuable insights for improving the curriculum.

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