

Tracer Study Analysis of Accounting Program Graduates' Employment Outcomes at Universitas XXX

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ABSTRACT

Tracer study is a highly valuable research tool for evaluating higher education outcomes and can serve as a foundation for enhancing educational quality. This study employs a quantitative approach with a survey methodology. The population consists of graduates from the Accounting Program Graduates of the 2020, with saturated sampling used so that the entire population becomes the sample. The study achieved a response rate of 53%. The results are analyzed using descriptive statistics to present various information about the graduates, including the number of graduates, employment status, waiting time to obtain a job, and the distribution of workplace locations. The findings indicate that Management graduates are able to sustain employment as private sector employees, with a horizontal alignment rate of 85%, meaning that the majority of graduates work in fields relevant to their area of study. These results provide important evidence for measuring the alignment between education and the workforce, as well as offering valuable insights for curriculum development and improving career services at the university

INTRODUCTION

The purpose of conducting a tracer study within the Accounting Program Graduates is to assess the competencies of graduates, which include both knowledge and skills, and to evaluate how well the study program curriculum aligns with the demands of the job market. Specifically, this study aims to map the horizontal and vertical alignment of graduates within their respective fields. Tracer study is an alumni tracking research conducted two years post-graduation, designed to evaluate educational outcomes such as the transition from university to employment, mastery and acquisition of competencies through self-assessment, and an evaluation of the educational process and its contributions. Additionally, it serves as an essential feedback mechanism to higher education institutions by extracting information to improve educational systems and management (Laguador, 2013; Sadi et al., 2019; Renny et al., 2013).

LITERATURE REVIEW

The necessity of tracer studies is supported by Gines (2014), who highlights tracer study as an effective tool for measuring the relevancy between university education and employment. Commonly known as alumni surveys or follow-up studies, tracer studies provide valuable insights into how well higher education prepares graduates for real-world development in accordance with their educational background. This approach also identifies potential deficiencies in the learning process and serves as a foundation for planning future educational improvements (Hermawan, 2016).

The Accounting Program Graduates consistently strives to enhance educational quality through various efforts, including tracer studies. These studies help evaluate graduate distribution and their contributions to society (Rogan & Reynolds, 2016; Ocholla, 2011; Hazaymeh, 2015). By employing questionnaires developed by the Indonesian Ministry of Education and Culture and adapted by Universitas XXX, the tracer study reflects the current status of graduates. The results are instrumental for the Accounting Program Graduates in multiple areas such as accreditation processes, curriculum development, and the planning of extracurricular activities. Given its significance, tracer study activities must be managed meticulously as their outputs have a substantial impact on improving educational quality. Furthermore, these studies support curriculum development efforts to ensure graduates possess the competencies demanded by employers and industry standards.

In addition, career centers play a crucial role in preparing graduates for the workforce. According to Arifin and Muzid (2018) as well as Brits and Steyn (2019), career centers facilitate tracer studies, assist in developing students' competencies in line with scientific fields, and align their skills with industry requirements, thus enhancing alumni competitiveness in the job market.

METHODOLOGY

This research employs a descriptive design with a quantitative approach, aiming to depict accurately the current conditions of graduate employment and competencies. Descriptive research focuses on revealing existing facts and conditions, providing objective data alongside possible analysis or interpretation. The main objective here is to describe the actual employment situation of graduates from the Accounting Program Graduates after completing their studies.

In line with quantitative principles, this study utilizes numerical data throughout all stages, data collection, interpretation, and presentation for a systematic and precise portrayal of the graduates' transition into the workforce. Key variables examined include graduates' employment status, the time span taken to obtain a job since graduation, the relevance of the job to their field of Accounting (horizontal alignment), and the level of their position related to their academic qualifications (vertical alignment). Additionally, the study investigates the competencies and skills that graduates apply in their respective industries, thereby assessing how well their education prepares them for real-world demands.

For data collection, the researchers employed structured questionnaires designed to gather accurate and detailed numerical data from alumni about their employment experiences. The questionnaire covers demographic information, employment status, job relevance, time to employment, and competency application. The questionnaire instrument was developed based on established tracer study frameworks and adapted to the context of the Accounting Program Graduates. Data was collected via online surveys and direct follow-ups to ensure a high response rate and comprehensive data coverage. The collected data were then subjected to descriptive statistical analysis, including frequency distributions, percentages, and cross tabulation, to provide a clear and organized depiction of the graduates' post-study outcomes.

By systematically describing these elements, this research offers important insights into how effectively the Accounting Program Graduates equips its graduates for the job market and highlights areas for curriculum and career service improvements.

Participants

The study population consists of graduates who completed their studies in the year 2020, representing a homogeneous cohort that graduated at the same time. The research focuses specifically on graduates from the Accounting Program of Universitas XXX, with a total population size of 1,573 individuals. To comprehensively capture the career-related data of these graduates, the study employs a saturated sampling technique, which involves including the entire population as the sample. This method ensures that all graduates are represented, thereby maximizing the scope and accuracy of the findings related to their employment and career trajectories.

Saturated sampling is an established approach in tracer study research, supported by previous studies such as those conducted by Syafiq (2016), Rusman (2012), and the ITB Team (2014), who have demonstrated the effectiveness of using this technique to gain a full picture of alumni outcomes. By adopting this

sampling method, the study can provide a thorough and inclusive analysis of graduate employment data, including job placement, competency application, and alignment with the academic program.

Therefore, the total sample size utilized in this research is 1,573 graduates, equal to the entire population of Accounting graduates from 2020, ensuring a robust foundation for descriptive and quantitative analysis.

Instrument and Procedures

The study employed a mixed questionnaire approach consisting of both open-ended and closed-ended questions as the primary data collection instrument. This comprehensive questionnaire was designed to gather detailed information from alumni who graduated in 2020. The questionnaire development started by revising a previous format to better capture relevant data concerning graduate employment and competencies.

The research process followed several systematic steps to ensure thorough data collection and analysis. Initially, the tracer study questionnaire was prepared and subsequently discussed with the department for socialization and to incorporate feedback. Following this, the questionnaire was distributed to alumni and relevant users through both manual and electronic methods. The manual distribution involved direct contact with alumni, with options to fill either printed versions or online forms via a website. The electronic method used social media platforms and emails, allowing alumni to respond conveniently at their own pace.

After data collection, all responses were tabulated and analyzed utilizing descriptive percentage analysis techniques. This quantitative analysis was aimed at describing the data accurately, which led to drawing conclusions about each research component based on predetermined criteria.

Finally, the findings of the tracer study were compiled into a comprehensive report that provides insights into graduate employment outcomes, job relevance, and competency application, offering valuable guidance for program evaluation and improvement

RESULTS

The sample initially included a total of 1,573 graduates who were all invited to participate in the tracer study. To access the tracer study questionnaire, graduates were required to register by creating a special account, which involved submitting their name, student identification number, and an active email address.

Despite outreach efforts to engage all graduates, only 835 individuals completed the questionnaire, representing a response rate of approximately 53%. The remaining 738 graduates did not participate in the tracer study. This sample size of 835 respondents was used for the subsequent analysis of employment outcomes and competency application. The use of a controlled access system ensured that the data was collected from verified alumni, contributing to the integrity of the study results.

Respon Rate

Response rate is the result of dividing the number of respondents by the population. The response rate for the Accounting Program Graduates is 56%. This indicates that almost 50% of the respondents completed the questionnaire that was distributed.

The following are Table 1, which contain these details.

Table 1. Respondents Who Filled out the Questionnaire & Respon Rate

No.	Graduation Year	Total Graduated	Filled out the questionnaire	Do not filled out the questionnaire	Respon Rate
1	2020	1573	835	738	53%

Waiting Period Before Starting Work

The Tracer Study for the Accounting Program Graduates of the 2020 cohort provides valuable insights not only into their job search process but also the time it typically takes them to secure their first employment after graduation. According to the data illustrated in Figure 1, the majority of Accounting Program Graduates manage to find their initial job within six months following their graduation. This finding highlights an encouraging transition period from academic life to professional engagement and serves as a useful indicator for assessing the effectiveness of the Accounting Program Graduates in preparing students for the workforce.

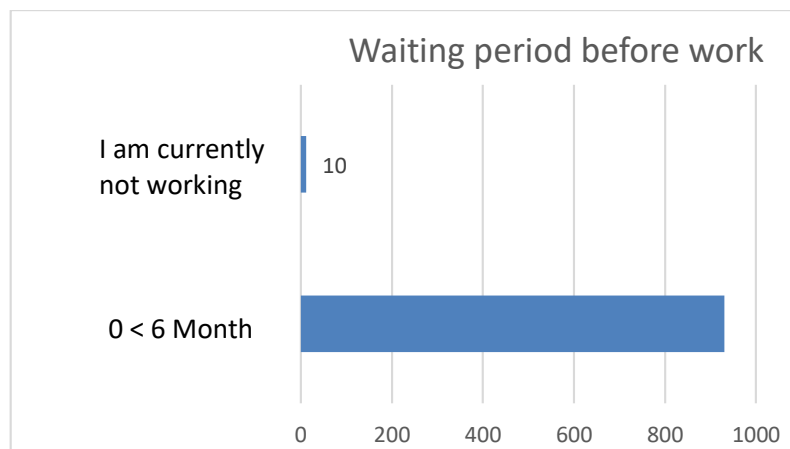


Figure 1. Waiting Period Before Work

Based on the figure, it is known that 825 graduates have worked, with the waiting time to get a job being less than 6 months. The total number of graduates who have not worked is 10 people.

Income

The income of graduates from the Accounting Program Graduates exhibits significant variation. As illustrated in Figure 2, out of 835 respondents, 20 graduates reported earning a salary exceeding 5 million rupiah, while the remaining 815 graduates earned within the range of 1 to 5 million rupiah. This income diversity reflects differences in job positions, industries, and levels of work experience among the graduates. Such information is crucial for evaluating the

competitiveness of graduates in the labor market and for designing educational programs aimed at enhancing graduates' future earning potential.

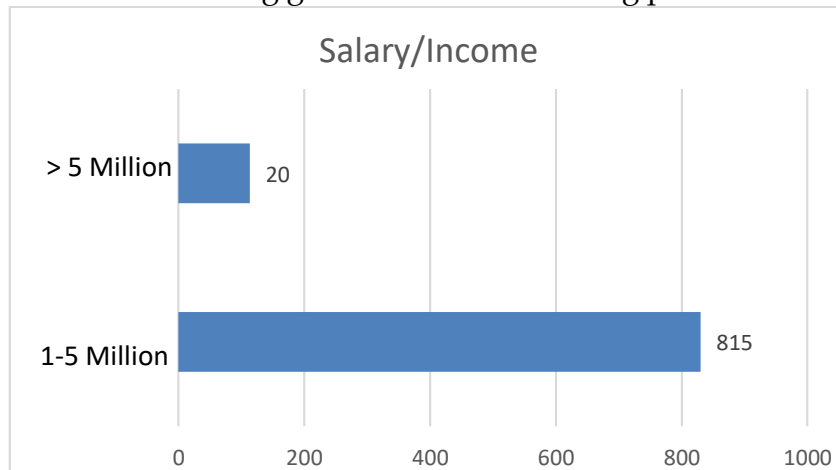


Figure 2. Waiting Period Before Work

Work Place

There are various types of workplaces where you can work, and they are not limited to just companies. You can also choose to work for organizations, foundations, or non-governmental organizations. The differences between these types of workplaces are based on the goals they aim to achieve. Typically, companies seek maximum profits, while government agencies prioritize public services, and organizations generally focus on social activities. From figure 3, 801 graduates work in private Company, it means over 90 % from all graduate year 2020.

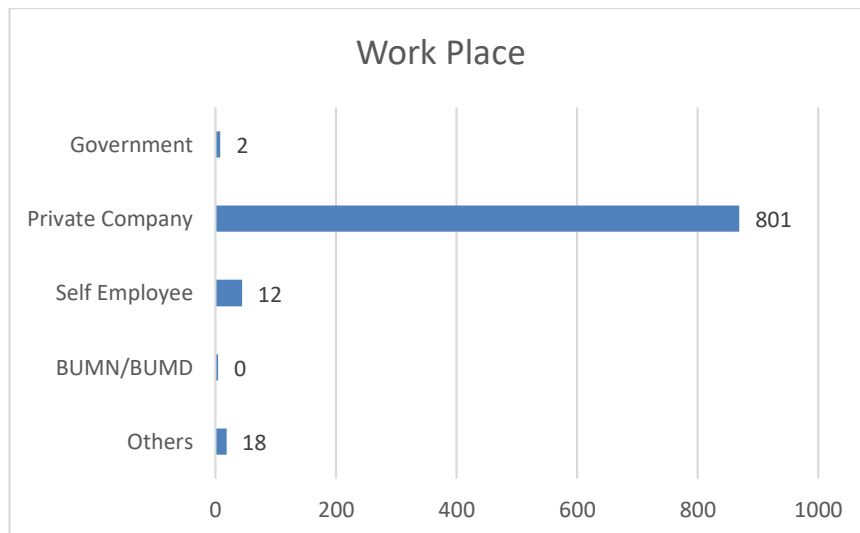


Figure 3. Waiting Period Before Work

Horizontal Alignment

Horizontal alignment refers to the degree of relevance between a graduate's current field of work and their academic field of study. Among Accounting Program graduates, the majority have successfully secured employment closely related to their study background. Specifically, 90% of respondents reported that their current job is highly aligned with the knowledge and skills they gained during their studies. However, a small proportion of alumni diverged from this trend, with 2 graduates indicating a moderate level of relevance and 1 graduate stating that their work was not related at all to their academic field. This overall high level of alignment underscores the effectiveness of the Accounting program in preparing students for careers within their domain, while also highlighting the need to support those whose career trajectories may lead them outside their primary field of study

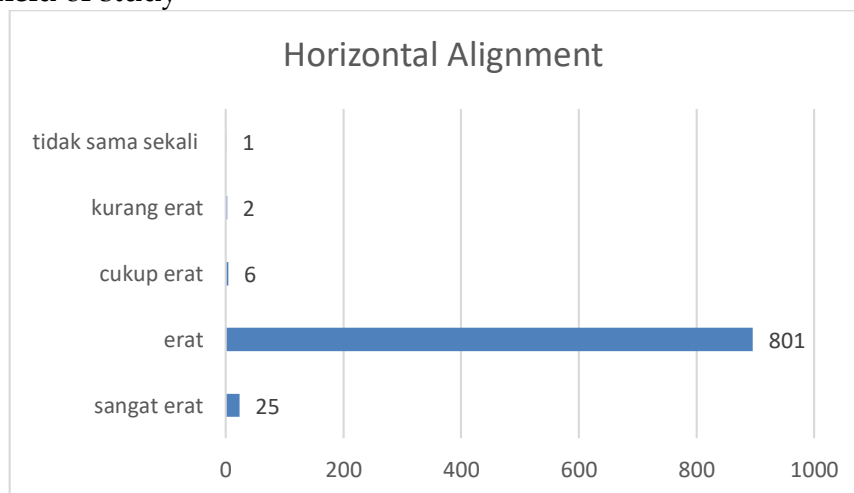


Figure 4. Horizontal Alignment

Vertical Alignment

Vertical alignment refers to the correspondence between a graduate's level of education and the minimum educational qualification required for their job position. Among Accounting Program graduates, 92% or approximately 771 individuals are employed in roles that match their educational qualifications. However, 39 graduates reported that their current positions require a higher level of education than they possess, indicating a gap in qualification. Conversely, 20 graduates stated that their work responsibilities correspond to roles that typically demand a lower educational level than theirs. This data highlights the general suitability of graduates' education levels for their jobs, while also pointing to areas where graduates may be underqualified or overqualified relative to their job demands.

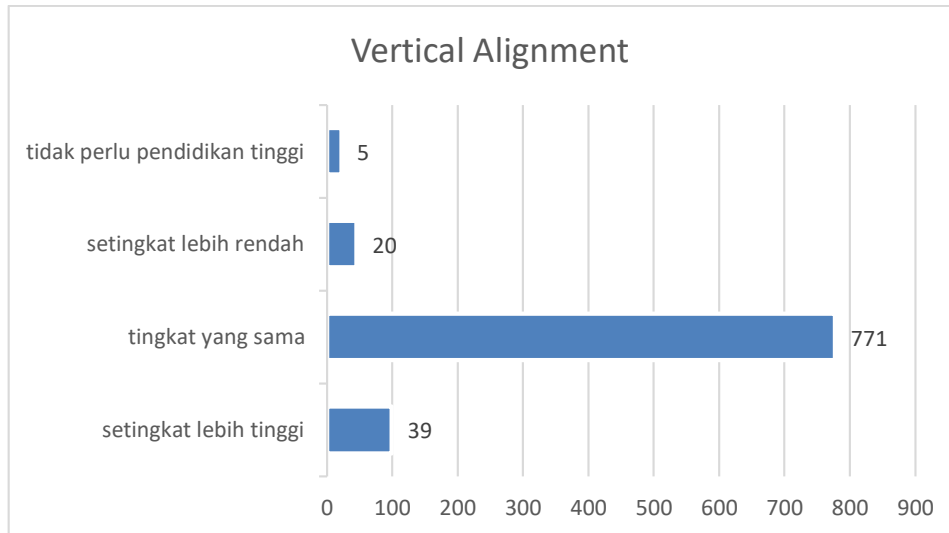


Figure 5. Vertical Alignment

DISCUSSION

The tracer study of the 2020 Accounting Program graduates reveals a generally strong alignment between education and employment outcomes, alongside a smooth transition from academic life to professional careers. Vertical alignment, which assesses the match between graduates' educational qualifications and the minimum job requirements, indicates that approximately 92% of graduates are employed in positions appropriate for their level of education. However, a small group faces mismatches: 39 graduates hold jobs requiring higher educational qualifications than they possess, while 20 are in roles potentially overqualified for their credentials. This highlights the need to enhance career counseling services to address qualification gaps effectively. Horizontally, about 90% of alumni report that their current occupations are closely related to their field of study, demonstrating the Accounting curriculum's effectiveness in preparing students for relevant career paths. Nevertheless, some graduates working outside their study area would benefit from targeted support to optimize their professional development. The results of the Tracer Study will serve as a fundamental reference for developing and implementing policies to enhance the quality of education in the Management Department by adapting and restructuring the curriculum (Elburdah, 2024).

The duration of job searching is also encouraging, with the majority of graduates securing their first employment within six months after graduation. This short job search period reflects the graduates' readiness and the program's success in equipping them with job market-relevant skills. To further strengthen these outcomes, it is recommended that the curriculum be regularly updated to align with evolving industry standards and emerging job trends. Incorporating more practical experiences such as internships, case studies, and project-based learning can bolster graduates' job readiness. Additionally, expanding elective courses or specializations in emerging accounting fields may help reduce qualification mismatches and broaden employment opportunities.

Career services should be enhanced by providing personalized counseling, skills gap assessments, and workshops on continuing education options such as certifications or advanced degrees. Building stronger partnerships with employers can facilitate internships and job placements, helping shorten job search durations. Career coaching aimed at alumni working outside their field can guide them in leveraging their skills or transitioning effectively.

To communicate these findings and recommendations clearly, the use of visual summaries such as bar charts illustrating vertical alignment categories, pie charts for horizontal alignment proportions, and histograms showing job search durations is advisable. Infographics summarizing key statistics and suggested interventions will improve stakeholder engagement and support data-driven decision-making for ongoing program enhancements.

CONCLUSIONS AND RECOMMENDATIONS

In conclusion, the tracer study of the 2020 Accounting Program graduates clearly demonstrates the program's effectiveness in producing well-qualified professionals whose education closely matches their employment. The high vertical and horizontal alignment percentages reflect a strong connection between the curriculum and the evolving demands of the job market. Moreover, the relatively short job search duration underscores graduates' readiness to contribute meaningfully to their respective workplaces. These positive outcomes affirm the program's strategic success in preparing competent accounting professionals who quickly integrate into the workforce.

To build on this success, several key recommendations are proposed. First, maintaining a dynamic and industry-responsive curriculum is essential to continually meet changing professional standards and technological advances. The integration of experiential learning opportunities, such as internships and specialized projects, should be prioritized to further enhance practical skills. Second, targeted career services must be developed to assist graduates in bridging qualification gaps, including personalized counseling and skills development workshops tailored to diverse employment scenarios. Strengthening employer partnerships will also expedite job placements and provide clearer career pathways. Finally, employing engaging visual presentations of tracer study results will support transparent communication and foster stakeholder collaboration in ongoing program improvement efforts.

By implementing these strategic enhancements, the Accounting Program can sustain and elevate its reputation as a premier educational pathway that not only equips graduates with critical knowledge but also ensures they thrive in competitive professional environments.

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