MISAMIS UNIVERSITY
Ozamiz City

ACCOUNTING PROFESSIONAL SKILLS, JOB PERFORMANCE AND WORK ENGAGEMENT IN THE PROVINCE OF LANAO DEL NORTE

A Thesis Paper Presented to the
Faculty of College of Business and Management
Misamis University
Ozamiz City

In Partial Fulfillment
of the Requirements for the Degree
Bachelor of Science in Accountancy

By:

PRECIOSO L. MORENO III
DAWNNA JULY A. PALACA
JELFHA V. JONGCO
MICHELLE KAYE G. ESPRA

November 2024

APPROVAL SHEET

This thesis entitled "**ACCOUNTING PROFESSIONAL SKILLS, JOB PERFORMANCE AND WORK ENGAGEMENT IN THE PROVINCE OF LANAO DEL NORTE**" submitted by **Precioso L. Moreno III, Dawna July A. Palaca, Jelfha V. Jongco and Michelle Kaye G. Espra** in partial fulfillment of the requirements for the degree **Bachelor of Science in Accountancy**, has been examined and is recommended for acceptance and approval for Oral Examination.

JOSEPH GLENN J. LAPUT, MAEcon
Adviser

Approved by Thesis Committee on Oral Examination with grade of *Passed*.

GILDA L. ILUSORIO, DM
Chairman

ARNIEL M. ELMEDULAN JR., MBA
Member

RENZITELO ALEVI. CARPIO, DM
Member

Accepted and approved in partial fulfillment for the degree Bachelor of Science in Accountancy:

Date of Thesis Proposal: June 10, 2024
Date of Oral Defense: November 9, 2024

EFREN J. BARILLO, DM, CPA
Dean, College of Business and Management

Date: *November 2024*

ACKNOWLEDGMENT

The researchers would like to express their profound gratitude to everyone who helped them finish this research study.

First and foremost, they extended their grateful thanks to the Almighty God for His wisdom and power, which kept them motivated. They truly appreciate the inspiration and blessings they received, and the divine providence vested upon the researchers to finish this research undertaking.

Mr. Sir Joseph Glenn J. Laput, the thesis adviser, for his guidance, mentoring, and constant support whenever the researchers have questions throughout the study. His expertise and insights have been very helpful in shaping the direction of our research.

Research committee for their constructive feedback, insightful recommendations, and unwavering encouragement all throughout, which have greatly contributed to the quality of this research study.

Dr. Efren J. Barillo for his important contribution, especially his guidance in starting this research study. His advice and support motivated them to pursue their desired study with dedication and excellence.

Their friends, who supported them along the way which gave them motivation to continue even in the midst of pressure.

Lastly, their beloved parents for their constant inspiration, moral support, and financial assistance. They wholeheartedly converge in offering their sincerest thanks, as without their support, this project would not have been possible.

The Researchers

DEDICATION

We dedicate this research study to the people who made our incredible journey possible towards its completion. Their unwavering support throughout the study becomes our driving force to continue our research.

To Sir Joseph Glenn O. Laput, adviser and a great supporter, we extend our greatest appreciation. Your criticism inspired us to strive more and learn from our mistakes. We are inspired by your patience and dedication in answering our questions, which provides us with significant insight that greatly contributes to our study.

We are grateful to our supporting classmates for always being there to help whenever we have queries. They never failed to lend a hand whenever in need which kept us from continuing this research.

Our families, who have continuously helped out financially, may our endeavor be a manifestation of your unfailing love and sacrifice. Even if it was from a distance, your constant support helped us overcome every challenge.

Lastly, we would want to dedicate this research to everyone who has been affected through the topic of our research.

We appreciate all of your unwavering support during this journey.

Precioso

Dawnna

Jelfha

Michelle

ABSTRACT

Accounting professional skills are vital in measuring individuals' job performance and work engagement. This study investigated and measured the relationship of accounting professional skills with the job performance and work engagement of accounting professionals. This study utilized the descriptive-correlational research design conducted in private and government offices located in the eight Municipalities of the Province of Lanao Del Norte among 72 chosen respondents using convenience sampling. The study was conducted through individual distribution of questionnaires to the respondents in the selected municipalities of Lanao del Norte. The Accounting Professional Skills Questionnaire, Respondents' Job Performance Questionnaire, and Respondents' Work Engagement Questionnaire were used to gather data. Frequency and Percentage Distribution, Weighted Mean and Standard Deviation, Pearson Product Moment Correlation Coefficient, and Regression Analysis were used as statistical tools. Results show that work ethics is the skill that significantly influences both job performance and work engagement among accounting professionals. The study concludes that a significant relationship exists between accounting professional skills, job performance, and work engagement. Firms must take action and focus on matters that can enhance the skills possessed by these accounting professionals to retain good performance and engagement that can add value to their overall job excellence.

Keywords: *accounting professionals, accounting skill, engagement, job performance*

TABLE OF CONTENTS

APPROVAL SHEET i
ACKNOWLEDGMENT ii
DEDICATION iii
ABSTRACT iv
TABLE OF CONTENTS v
LIST OF TABLES vii
LIST OF FIGURE viii
Chapter 1 1
Rationale of the Study 1
Theoretical Framework 7
Conceptual Framework 10
Statement of the Problem 22
Null Hypotheses 22
Chapter 2 23
Design 23
Setting 23
Respondents 24
Instrument 25
Data Collection 27
Ethical Consideration 27
Data Analysis 28
Chapter 3 29
Level of Skills among Accounting Professionals 29
Level of Job Performance among Accounting Professionals 35
Level of Work Engagement among Accounting Professionals 40
Significant Relationship between Accounting Professional Skills and Job Performance 43
Significant Relationship between Accounting Professional Skills and Work Engagement 45
Skill that has Significant Influence on Job Performance 48

Skill that has Significant Influence on Work Engagement 51
Chapter 4 ..... **55**
Summary 55
Findings 56
Conclusions 57
Recommendations 58
APPENDICES **69**
CURRICULUM VITAE **93**

LIST OF TABLES

Table		Page
1	Level of Skills among Accounting Professionals n=73	34
2	Level of Job Performance among Accounting Professionals n=73	38
3	Level of Work Engagement among Accounting Professionals n=73	41
4	Significant Relationship Between Accounting Professional Skills and Job Performance n=73	43
5	Significant Relationship Between Accounting Professional Skills and Work Engagement n=73	45
6.1	Skill that has Significant Influence on Job Performance n=73	49
6.2	Skill that has Significant Influence on Work Engagement n=73	51

LIST OF FIGURE

Figure		Page
1	Schematic Diagram of the Study	21

Chapter I
INTRODUCTION

Rationale of the Study

In today's era, many accountants lack the soft and hard skills that are vital, making them less efficient and effective in their jobs (Karbon Resources, 2024). Most industries doubted employing fresh accountants because of their technical incompetence, which underrated their performance (Omodero, 2020). Employees who are underperformed due to poor work-life balance, such as accountants, have long hours of work while they have little time to rest, which makes them unproductive. Oftentimes, disengaged employees can cost companies about 34% of their salaries because of the high turnover rate and decrease in productivity. Maintaining a high level of accounting skills such as time management, digital skills, and ethical skills are essential for their performance to boost their engagement (Joshi, 2023).

Accounting practices have been different across the globe. In Western countries, they focus more on transparency, accountability, and fairness in accounting reports. In Asian countries, specifically China, they are e more focused on government intervention to support socioeconomic goals rather than giving autonomy to their accounting practices (Lehman et al., 2024). In the Philippines, accountants focused more on recording and classifying transactions manually while also revolutionizing accounting practices by adapting accounting software, especially those from Big 4 firms (Perez et al., 2022).

Accountants may acquire two certifications, which are the Certified Public Accountant (CPA) and Certified Management Accountant (CMA) (Admin, 2023; McCartney, 2024). They operate in various industries, such as public accounting, private

accounting, government, and accounting education. They also cater to various financial statements, which include internal users, investors, lenders, suppliers, government, and the public (Lopez, 2021). Accounting professionals require essential skills necessary to carry out accounting tasks and become more engaged. Their accounting skills are essential to provide quality reports for their stakeholders. Accounting is the language of business, and accountants must perform well because their reports are the basis for the decision-making of the entities (Lopez, 2021).

Accounting skills have been essential in both public and private entities as they are used for financial reporting and compliance with laws. Time management has a significant relationship with job performance (Ahmad et al., 2012). However, the lack of time management skills could affect one's performance inside the firm, leading to uncompleted tasks. In US Texas, they create schedules and prioritize tasks from the most important to the least, enabling them to prevent burnout and maintain work-life balance (Farr, 2019). In this vein, employees must have time management skills to help them do their work accurately with adequate working time while correcting possible errors (Dacanay et al., 2023). Having time management reduces time pressure and can finish the job on time (Goldsby et al., 2020). This skill is vital for accounting personnel to be effective in preparing financial statements and financial reports.

Another essential skill and the core purpose of accounting is communication. This skill helps explain complex topics to stakeholders, making them comprehend ideas and provide effective communication of financial reports (Mikkelson et al., 2015). In Finland, good communication between employers and accountants enables tension and concerns to be addressed, which provides more credibility and reliability for accounting reports (Hirsto

et al., 2023). Consequently, communication competence is required to foster synergistic relationships and cooperation between superiors and subordinates while promoting performance improvement and employee commitment (Steele & Plenty, 2015).

However, organizational resilience is important as it has a significant relationship with job performance, signifying that companies must have resilient skills to surpass downfall through reorganization and other means (Beuren et al., 2022). Resilience acts as a mediator to both job burnout and work overload while ensuring productivity and engagement in the workplace (Indudewi et al., 2023).

On the other hand, work ethics can also affect performance among accounting professionals. An employee with a strong work ethics is highly motivated and produces high work quality (Pernosio, 2022). They can also produce a positive impact on other employees and increase their productivity. From the European perspective, they compromise their principles to fit in the organization's vision and goals following the standards mandated by the IFAC code, which establishes the ethical behavior of accountants (Bakotić & Rogošić). Work ethics enhance commitment towards work, create a sense of responsibility, and perform the job better while becoming more adept in utilizing technologies (Indeed, 2024).

In the workplace, emerging technologies such as artificial intelligence, big data analytics, and blockchain technologies have an impact on accounting skills. Accountants, therefore, should acquire sufficient technological skills to effectively operate these tools and maximize their benefits (Kroon et al., 2021). This skill is essential for enhancing the reliability of their work and improving the effectiveness of data analysis (Tsiligiris & Bowyer, 2021). The use of tools such as Excel in doing accounting tasks creates efficiency

in doing the work because it has repetitive functions that can make fewer errors compared to manual methods (Cooper et al., 2019).

Meanwhile, analytical skills are also important in dealing with accounting tasks, as they encompass the interpretation of the transactions and recognized patterns of the data (Dwaase et al., 2020; Jobstreet, 2024). The analysis of various data involving accounting software helps provide a comprehensive and concrete analysis of financial transactions (Kroon et al., 2021; Askary & Askarany, 2024). The Job Street Philippines article emphasized that Filipino accountants focus more on solving complex issues of recording transactions while adapting to accounting technologies.

Consequently, Regulatory Knowledge is another important hard skill that an accountant must possess. Implementing accounting standards can help to improve the performance of the firm while becoming familiar with regulatory bodies like PFRS, IFRS, US GAAP, and other standards to ensure transparency and comparability in accounting reports (Badulesoo et al., 2023). All of these accounting skills are very important in having a good foundation in attaining a good job performance. These skills contributed to better job performance because their skills would enable them to decrease pressures and improve relationships with other employees, which helped them to be successful and productive in their jobs (Martin et al., 2022).

Productivity is affected by a lack of skills since having a higher level of skill enables them to finish complicated tasks (Aznar et al., 2015; Tammy et al., 2020). Furthermore, to attain job performance, the level of motivation must be improved by having a healthy work environment (Abdirahman et al., 2018; Girdwichai & Sriviboon, 2020). The level of their

performance increases when employees are motivated (Hemakumara, 2020; Riyanto et al., 2021).

In the US, accountants were given importance regarding their time for their personal life aside from their work. Work-life balance has a significant relationship with job performance because employees who have work-life balance are most likely to outperform their tasks (Tamunomiebi & Oyibo, 2020). Having a work-life balance maintains the accountants' well-being and increases their productivity at work.

Professional skills also boost work engagement (Leiter & Bakker, 2010). When employees possess adequate skills, they tend to be more engaged in their work. Work engagement is characterized by vigor, dedication, and absorption. Vigor is the eagerness to put in high levels of energy; dedication is the feelings of importance and pride; and absorption is the state of being completely immersed in such work (Schaufeli et al., 2006). Engaged employees are energetic, have strong involvement, and are fully engrossed in their work (Karatepe & Olugbade, 2009)

Meanwhile, accountants' activity is characterized by vigorous work intensity due to tight deadlines, which leads them to feel burnout and consequently less engaged (Ozkan & Ozdevecioğlu, 2013). Hence, accounting firms developed strategies for improving work engagement with employees because engaged employees perform well and add more value to the organization (Chovarda, 2021; Del Pozo et al., 2021).

The Commission on Audit (COA) has reported significant inaccuracies and errors in Cebu City's 2022 financial statements. Specifically, there are discrepancies in the Property, Plant, and Equipment balances amounting to 4.54 billion pesos. Furthermore, they criticized the misclassification of purchased goods and supplies, which were recorded

as expenses instead of inventories. They also criticized unrecognized credits and deposits totaling PHP 68.6 million. These issues emphasize attaining accounting skills to enhance the reliability and accuracy of financial statements (HBS, 2021). Furthermore, having knowledge of the standards and applying them on the job can lead to higher accounting output (Barth et al., 2008). These skills can also help accountants engage more in the field because they have the necessary skills and dedication to work (Ghani & Suyani, 2020).

Recent studies have explored the relationship between soft skills, job performance, and work engagement. However, few studies covered both soft skills and hard skills related to job performance and work engagement. Additionally, there is this one statement from a CPA stating that she is not performing well in her job because, within her workplace, she is not satisfied, and her work environment does not influence her positively. Therefore, there is an existing knowledge gap regarding the specific skills that have a significant relationship and influence on job performance and work engagement in the Province of Lanao Del Norte. This research paper filled this gap by offering insights into the skills that significantly influence and relate to job performance and work engagement, as hard skills are not only the skills that affect the performance and engagement of accounting professionals but also soft skills that play a huge part in how they work.

Specifically, this study sought to explore the significant relationship between accounting skills, job performance, and work engagement among accounting professionals in the province of Lanao del. Considering the decreasing levels of performance and engagement based on international and local reports, it is highly important to know the relationships of these variables for employers to create strategies to improve the performance and engagement of their accountants.

Theoretical Framework

The study was anchored on the Job Demand-Resource Model proposed by Arnold Bakker and Evangelia Demerouti (2006), Gary Becker's Human Capital Theory (1964), and Motowildo and Borman's performance theory (1993).

The Job Demands-Resources Model (JD-R) states that if an organization provides resources, employees are more likely to experience less stress in a demanding role. Job demands are the stressors, which include time pressures, a poor working environment, poor relationships with co-workers, and too much workload (Janse, 2022). On the other hand, job resources are the factors that help to achieve goals and reduce stress, which include freedom to do work, learning opportunities, guidance, and a strong work relationship (Tummer & Bakker, 2021). This model was used to describe the relationship between skill variety and job performance and engagement among employees (Schaufeli & Taris, 2013).

Numerous studies have used the JD-R Model, which asserted that skill development has a significant relationship with job performance and work engagement among younger employees. Meanwhile, job resources have a significant relationship with work engagement. These job resources include accounting skills contextualizing accounting goals since the primary goal of the accountants is to record, summarize, and create financial statements using the transactions. In addition, a study by Crawford et al. (2010) found that challenges tend to correlate with work engagement. Challenges motivated them to perform the work correctly.

However, when the job becomes stressful, stable job resources are required to carry out tasks, as job resources have a significant relationship with job performance and work engagement. It was because having an adequate level of skills boosted the performance of

the employees and contributed to the organization because they were competent in carrying out the tasks. Furthermore, the study of Dixit and Upadhyay (2021) concluded that work engagement is closely related to innovative behavior. Innovative skills like the technological skills of employees, including these accountants, are tied with work engagement because they can innovatively do their job in an expediting way, giving them the interest to continue their job. Meanwhile, resilience as a job resource is an important element in attaining job performance (Sweetman et al., 2022).

The study analyzed various constructs within the Job Demands-Resources Model (JD-R) and examined the hard or technical skills as the job demands due to its specialization and the job resources as soft skills that are needed to help accountants attain their goals. Job demands are the stressors within the organization, which are attributed to hard skills. These skills can cause burnout in accountants. On the other hand, job resources are the soft skills that help accountants finish their complicated tasks. This theory was used in the study because it explained why skills can help to attain high job performance and work engagement.

Meanwhile, Human Capital Theory was utilized in the study, which explained the concept that through investment in education and training, society acquired economic benefits. Becker (1964) defines human capital as the knowledge, skills, or values that individuals embody, which increase their productivity. Moreover, in the study of Awan and Sarfraz (2013), they defined human capital as the knowledge, skills, and competencies that individuals possess to facilitate the creation of their well-being. This theory posits the idea that through education, skills, and training, workers can become more productive and efficient.

Numerous studies have used the Human Capital Theory, such as the study of Awan and Sarfraz (2013), to explore the impact of human capital on company performance and the mediating effect of employee satisfaction. The findings showed that there is a strong relationship between human capital and firm performance. Significantly, employee satisfaction also played a strong mediating role between both variables, implying that investing in human capital is a great action for performance improvement. It can help improve employees' skills and abilities and also increase their potential to work effectively and efficiently.

The effect of human capital on organizational performance asserted that the consideration of human capital positively influences financial performance. The latter is considered the most valuable asset, thus creating a path for the organization to achieve greater achievements through creativity and innovation (Alnachef & Alhajjar, 2017). Therefore, companies should come up with effective and useful plans to invest in different aspects of human capital. Moreover, human capital increases the chance of achieving organizational excellence through employees' enjoyment of their respective jobs (Banyhamdan et al., 2020).

The theory is relevant to the study as it emphasizes the components of the accountant's human capital, which include the technical knowledge and skills gained and acquired through education, certification, and continuing development. These skills not only enhance their productivity but also help them improve their overall performance.

Meanwhile, Borman and Motowildo's performance theory (1993) was used in the study as it identified the effectiveness of employees into two types of performance: task and contextual performance. Task performance refers to behavior that is directly involved

in providing services or behavior that is directly related to work (Borman & Motowildo, 1993). However, contextual performance refers to individual efforts that are not directly related to their functions in the workplace while predicting skills that can be associated with job performance (Werner, 2000).

Soft skills such as Communication and Resilience affect contextual performance. This study asserted that soft skills are important for performing effectively at work (Chala & Bouranta, 2021). Another study by Deshpande and Munshi (2022) concluded that improving soft skills can improve employees' performance. Furthermore, the study by Ahola (2024) asserted that skills are the key determinant of performance. Skills affect performance by taking advantage of them through effective application.

This theory supported the research study in ways that task performance can be attributed to productivity, while contextual performance can be attributed to satisfaction, work-life balance, and motivation. Productivity was attributed to task performance because these are behaviors that directly affect their functions as accountants. On the other hand, satisfaction, work-life balance, and quality of life were attributed to contextual performance, as these are efforts not directly related to their functions as accountants but affect their overall performance. Finally, performance helps to support the accountant's job performance variable while verifying its relationship with accounting professional skills.

Conceptual Framework

The study, "Accounting Professional Skills, Job Performance, and Work Engagement in the Province of Lanao del Norte, " was anchored in determining the relationship between the independent variables, "accounting professional skills," and the dependent variables, "job performance" and "work engagement." Understanding the said

relationship evolved in measuring the various accounting professional skills that include communication, time management, resiliency, work ethics, and technical skills, as well as analytical, basic accounting skills, and technological and regulatory knowledge. Job Performance is influenced by productivity, satisfaction, work-life balance, and motivation. Work Engagement is characterized by vigor, dedication, and absorption. By identifying and analyzing these relationships, the framework presented a figure indicating whether accounting professional skills are related to job performance and work engagement.

An article by Johnson (2023), a Certified Public Accountant, stated that the technical expertise required to deal with codes, regulations, and professional standards often overshadows the essential soft skills for accountants to excel in their careers. Soft skills are the traits and abilities of people that support how they work and interact with others. As the accounting profession becomes less about knowing how to book a journal entry, prepare a tax return, or audit numbers on a trial balance, skills like navigating interpersonal relationships and managing work have become just as crucial as hard skills. Hard skills are the job-related competencies that would enable accountants to complete their jobs, while soft skills are the personal traits and qualities that influence how accountants work ((*Null*, 2024). Soft skills are a set of behaviors and traits that support how accountants work and interact with their co-workers. They can also impact job performance and engagement because, without soft skills, even how well accountants are in their field, they cannot create healthy environments, limiting their abilities as they do not have a support system to back them up in terms of hardship situations (Nicasio, 2024).

Time management is the process of arranging work and activities for a certain length of time. Through this skill, accountants can do their tasks efficiently. Moreover,

effective time management is not an accident; it can be learned (Kermis, 2010). Supportive leadership styles that emphasize time management and personal development can enhance work engagement. This, in turn, boosts job performance as employees feel more valued and motivated (Aboramadan et al., 2020). Time management positively influences work engagement by enabling employees to manage their workloads more effectively, reducing stress, and increasing job satisfaction (Aeon et al., 2021).

Effective *communication skills* in accounting involve both interpersonal and technical aspects. Accountants must convey complex financial information clearly and concisely to non-specialists. This includes both oral and written communication skills, which are essential for collaborating with colleagues and advising clients (Yoel et al., 2022) . Communication skills can give confidence because the current financial status is well explained. Paksoy et al. (2017) indicated that effective communication within an organization is proven to increase the level of motivation among employees, increasing their job satisfaction as individuals.

Resilience in accounting refers to the capacity of accounting professionals and systems to effectively withstand and adapt to disruptions or adverse conditions while maintaining continuous operations and recovering swiftly from setbacks. This concept involves flexibility, adaptability, and robustness in the face of financial, operational, or environmental challenges. Key elements include the ability to anticipate risks, manage crises, and implement strategies that ensure the long-term stability and reliability of accounting processes. Moreover, it is defined as the ability to bounce back from stress and adversity and is positively associated with work engagement. Employees who demonstrate high levels of resilience tend to show higher energy, dedication, and absorption in their

work. This is because resilient individuals can better manage work-related stress and maintain a positive outlook, which enhances their engagement and overall job performance (Khusanova et al., 2021).

Work Ethics are the set of personal values that guide individuals in doing their jobs. Employees who have strong work ethics are highly committed to the organization and are subsequently more likely to make changes beneficial for the organization (Sapada et al., 2018). Ethical behavior in accounting involves an inquiring mind, awareness of bias, and adherence to stringent ethical standards set by international bodies. The IESBA Code of Ethics provides a detailed operational framework for ethical behavior in accounting.

This includes specific guidelines for independence, objectivity, and integrity in assurance engagements. These standards are adopted globally, ensuring consistent ethical practices across different jurisdictions (Jules et al., 2021). A study by Sypniewska et al. (2023) emphasized the importance of sustainable human resource practices in enhancing employee engagement and satisfaction. Sustainable human resource practices that prioritize fairness, transparency, and employee well-being contribute to higher levels of work engagement and improved job performance.

Hard skills are skills, expertise, or technical competence related to the field of the workers, whether engineering or technical (Medina, 2010). They are used in practical applications, especially in dealing with accounting tasks (Wale, 2023). These are skills that are directly related to the job that the accountants are working on (Connett, 2024). Hard skills are often associated with the use of tools and equipment related to working properly and efficiently, as well as all technical matters. They can be known and understood more easily, as can be seen clearly with the naked eye (Yahya & Muhammad Rashid, 2001).

Hard skills have been essential for accuracy and reliability as technical errors have been reduced (Aurelie, 2024). A study by De Lange (2010) and Bakker and Demerouti (2008) states that employees with technical proficiency are most likely to perform tasks effectively and efficiently. Employees who feel competent with their technical skills are most likely to experience dedication and enthusiasm in their work as it allows them to tackle complex problems, make informed decisions, and contribute positively to the organization, which can then heighten their engagement and lead to job satisfaction and overall performance.

The World Economic Forum (WEF, 2020) asserts that *analytical thinking skill*s are the capacity to investigate information, use logic to solve problems and issues, and employ different thinking to develop new, innovative, and original ideas and answers. It is seen that the qualities of analytical thinking and the characteristics of coding skills are compatible with each other, which makes analytical thinking one of the higher-order thinking skills (Kabataş et al., 2021). This skill is a fundamental skill required for a meaningful learning process. It supports other high-level thinking skills, such as analytical thinking, reasoning, critical thinking, logical thinking, divergent thinking, and problem-solving, and enables them to be used effectively. Analytical thinking is a necessary way of thinking so that individuals can make relevant observations, reveal the relationships between the parts, and understand the role of each part in the whole (Sartika, 2018). In order to produce practical solutions to the problems faced by individuals in daily life, they need to think analytically. Analytical skills enhance an individual's ability to process and interpret data, which can improve decision-making and problem-solving. This, in turn, positively affects work engagement, which mediates the relationship between job resources and job performance, suggesting that employees with strong analytical skills are better

equipped to utilize job resources effectively, leading to higher engagement and performance (Kim et al., 2019).

A categorization of the technological skills that are required for employees to be proficient in the general workplace, where technology is used on a daily basis, is necessary to further analyze the workforce demands. Technological literacy skills are categorized as computer literacy, information literacy, and integration literacy (Martinez, 2008). The technologies meant for information capture, storage, transmission, analysis, and retrieval would be the only focus. The reason is that the study will be carried out in some service-providing organizations. The rendering of services in the banking industry of the world today is being affected and influenced by different types of technology. Technology in most service firms, such as banks, provides the required forces through various forms by which services are rendered (Al-Khateeeb, 2020).

A study by De Lange (2010) and Bakker and Demerouti (2008) states that employees who possess technical proficiency skills are most likely to perform tasks effectively and efficiently. Employees who feel competent with their hard skills are most likely to experience dedication and enthusiasm in their work, as this allows them to tackle complex problems, make informed decisions, and contribute positively to the organization. This can then heighten their engagement and lead to job satisfaction and overall performance.

Basic accounting skills are a process of understanding the scope of basic accounting subjects that teachers have taught. It is the ability to record the company's financial transactions correctly and prepare the financial statements accurately. Having this skill, accountants can provide information to a wide range of users and present how an

organization has been managed for a period-whether successfully managed or otherwise (Okoye et al., 2017). In line with Pramayanti and Listiadi's study (2016), basic accounting skills can affect one's understanding of accounting. This is evidenced by the results of his research that the learning outcomes of accounting affect the level of understanding of accounting even though they do not make too large a contribution. Research by Laili and Listiadi (2020) also states the same. Employees with basic accounting skills contribute positively to organizational success through their ability to understand and manage financial resources effectively. This capability leads to improved performance outcomes and increased work engagement among employees. A study by Lusardi and Mitchell (2011) emphasizes that financial literacy, which includes understanding basic accounting principles, correlates positively with work engagement. Financially literate employees are more likely to feel confident in managing their job responsibilities, especially those involving financial tasks.

Regulatory knowledge refers to the understanding and application of accounting standards, tax laws, business laws, and other regulatory frameworks that govern the accounting profession (ACCA Global, 2024). Furthermore, it is about being equipped with the right knowledge concerning standards, legal requirements, and regulations. Accountants must be familiar with the standards to use and adhere to the regulations set by regulatory bodies. This ensures compliance with financial accounting, tax laws, and business regulations to avoid future legal obligations.

Accounting requires a thorough comprehension of the national and international legal frameworks. Statutory obligations and the regulatory agencies that monitor financial operations are important topics for accountants to understand. Second, compliance with

accounting standards like International Financial Reporting Standards (IFRS) is necessary for regulatory awareness. This involves keeping up with rules and legal requirements required for the business sector.

Furthermore, these regulations and principles must be followed on a daily basis. To maintain compliance, accountants need to be proficient at changing their procedures in accordance with updates to laws and standards. Furthermore, having regulatory knowledge entails being able to recognize and control regulatory risks while maintaining moral principles. This ensures accurate and transparent financial reporting. Employees who possess the necessary regulatory knowledge are better equipped to manage job demands, leading to higher levels of work engagement and, consequently, improved job performance (Aboramadan & Dahleez, 2020).

The dependent variable, **job performance**, defined by Motowidlo (2003), is the total expected value of the organization of the discrete behavioral episodes that an individual carries out over a standard period. The definition of job performance should be the full range of interventions and strategies that might be utilized to improve human performance. The most important dependent variable in industrial and organizational psychology is job performance (Kahya, 2009). The performance of employees is one of the most basic challenges because performance, as a phenomenon, is closely related to aspects of effectiveness, knowledge management, and quality from one side and to management, financing, and development of the organization from the other.

Delving further into the factors that impact job performance, employee engagement was an essential component. Engagement indicates the level of emotional commitment employees have toward their jobs. Employees who are engaged are more productive and

committed and likely to be driven, efficient, and inventive, which results in improved job performance. Companies can foster employee involvement by establishing a caring environment. The workplace atmosphere supports personal advancement and acknowledges and compensates for achievements. Employees are recognized for their contributions (Elmalki, 2024).

Productivity is often defined as the efficiency and effectiveness with which employees complete their tasks, contributing to the organization's goals. It encompasses both the quantity and quality of work produced within a given time frame (Susanto et al., 2022). High productivity is characterized by an individual's ability to generate optimal output with minimal input, ensuring that organizational resources are utilized efficiently. Job satisfaction has a direct impact on productivity, which in turn affects job performance. Employees who are satisfied with their job conditions, including rewards, recognition, and work environment, tend to be more productive and perform better (Kurdy et al., 2023).

Iaffaldano and Muchinsky (1985) asserted that *job satisfaction* is related to job performance. The higher the level of satisfaction, the higher the level of job performance. A satisfied worker is a productive worker. More satisfied workers in their work can make them more productive, creating high-quality work and indicating higher performance (Pushpakumari, 2008).

Work-life balance also affects job performance. It is the ability to balance professional work, family responsibilities, and other personal activities, fulfilling business and personal obligations without causing conflict between them (Kerdpitak et al., 2020). It emphasizes that having a balanced life can improve employees' performance because it

reduces their stress. Furthermore, work-life balance is an important factor in increasing accountants' performance in accounting functions (Obiageli et al., 2015).

Motivation can be defined by its intrinsic and extrinsic components. Intrinsic motivation refers to doing an activity for its inherent satisfaction rather than for some separable consequence, such as personal growth or fulfillment (Bohórquez et al., 2022). In contrast, extrinsic motivation involves performing an activity to achieve an outcome separate from the activity itself, such as monetary rewards or recognition (Kumari & Kumar, 2023). Both types of motivation significantly influence job performance, with intrinsic motivation often having a more profound impact on sustained performance improvement (Manzoor et al., 2021). Thus, motivated employees perform their duties well (Hemakumara, 2020).

Another dependent variable in the study is **work engagement**, which has been described by Sinclair (2023) as "the relationship of the employee with his or her work." Work Engagement can be defined as a positive, fulfilling, work-related state of mind that is characterized by vigor, dedication, and absorption. *Dedication* is the feeling of importance and pride in one's work; *vigor* is the eagerness to put effort and determination to overcome setbacks, and *absorption* is the state of being completely focused and deeply immersed in such work (Schaufeli et al., 2012). Furthermore, Christian et al. (2021) described it as an investment of personal energies in the performance of work. In the study of Maslach and Leiter (1997), they relate work engagement as the polar opposite of burnout as the former requires high energy, involvement, and efficacy and is therefore measurable using the Maslach Burnout Inventory (MBI).

Schaufeli et al. (2012) opposed this and argued that while engagement is the positive antipode to burnout, it is a separate, distinct concept and, therefore, cannot be measured on a burnout scale but is the positive antithesis of burnout (Giménez-Espert et al.,2020). Unlike burnout, engaged employees feel an energetic and effective connection with their work; instead of being stressed and demanding, they look upon their work as challenging. The study of Knight et al. (2017) also supported the study of Scahaufeli et al. (2012). Their findings demonstrated a positive, small, significant effect on work engagement and each of its three sub-components: vigor, dedication, and absorption. Interventions aimed at increasing resources in the work environment and improving well-being can improve employees' work engagement.

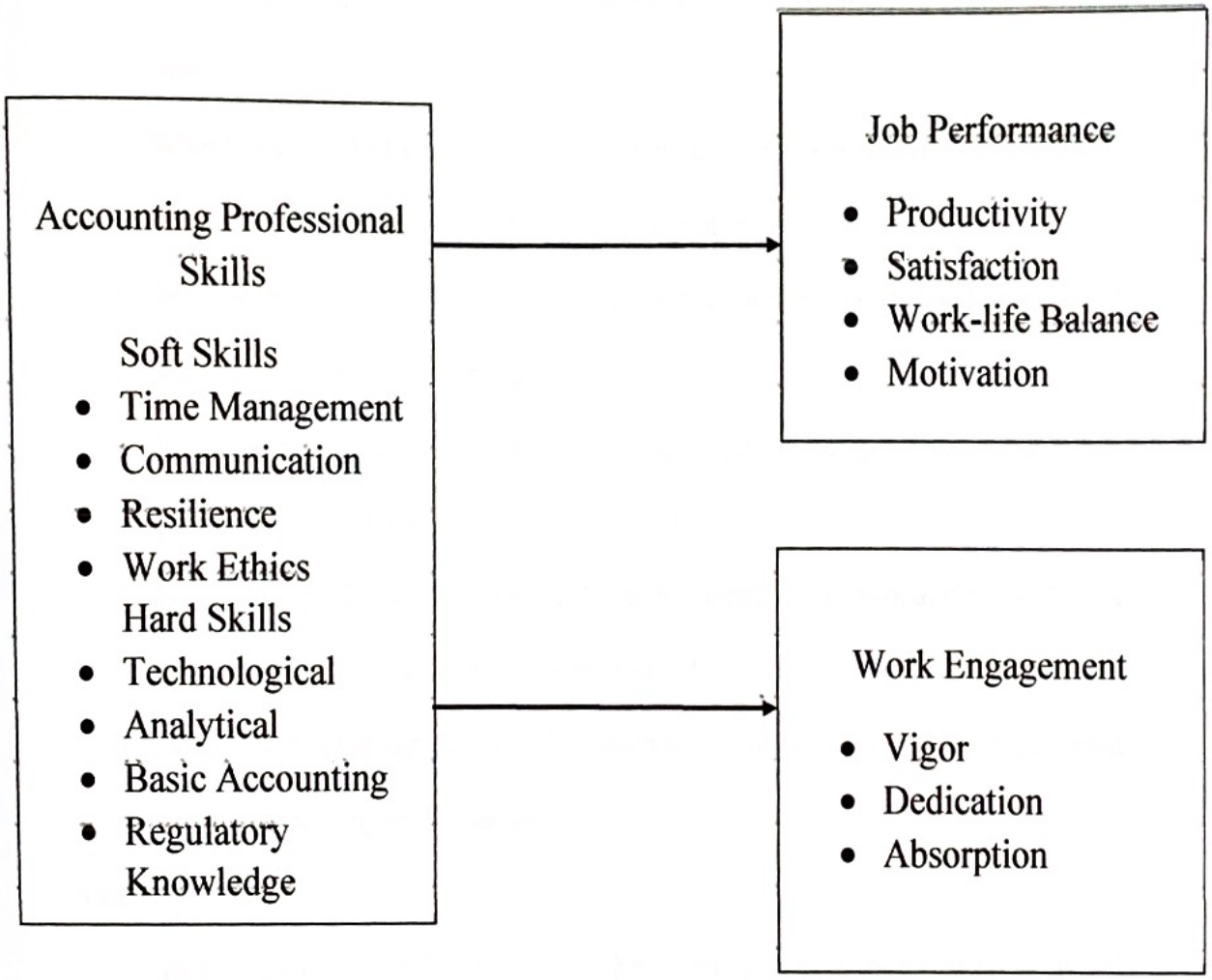


Figure 1: Schematic Diagram of the Study

Statement of the Problem

This research explored the significant relationship between accounting skills, job performance and work engagement among accounting professionals in the Province of Lanao Del Norte. Specifically, this study sought to answer the following research questions:

1. What is the level of skills among accounting professionals in terms of soft and hard skills?
2. What is the level of job performance among accounting professionals in terms of productivity, satisfaction, work-life balance and motivation?
3. What is the level of work engagement among accounting professionals in terms of vigor, dedication and absorption?
4. Is there a significant relationship between accounting professional skills and the job performance among accounting professionals?
5. Is there a significant relationship between accounting professional skills and work engagement among accounting professionals?
6. What skill has the significant influence on job performance and work engagement among accounting professionals?

Null Hypotheses

Ho1: There is no significant relationship between accounting professional skills and job performance among accounting professionals.

Ho2: There is no significant relationship between accounting professional skills and work engagement among accounting professionals.

Ho3: Skill has no significant influence on job performance and work engagement.

Chapter 2
RESEARCH METHODOLOGY

Design

This study used the quantitative approach of a descriptive-correlational research design. This design is used to investigate the relationship between accounting professional skills, job performance, and work engagement without controlling or manipulating any of them (Bhandari, 2021). Furthermore, it helped to determine the significance of the relationship without making claims about the cause and effect (Bhat, 2023). This enabled researchers to know the presence and strength of relationships between variables (MSEd, 2023). This design was appropriate for the study since it explored the significant relationship between accounting skills, job performance, and work engagement among accounting professionals in the province of Lanao del Norte.

Setting

The study was conducted in the province of Lanao Del Norte. This province was selected because only a few relevant studies regarding the accounting profession have been conducted in this region. The region has 22 municipalities, and 8 of them will be part of our research setting, namely Tubod, Kauswagan, Kolambugan, Maigo, Bacolod, Lala, Kapatagan, and Sultan Naga Dimaporo. These eight municipalities were chosen because of their accessibility in gathering relevant respondents for the study. Furthermore, there were accessible roads, many business establishments, accounting firms, and municipal halls that had the presence of accounting professionals in these chosen municipalities.

Due to the remoteness and security, which could pose threats to the researchers, the remaining 14 municipalities were not chosen. The locale of this paper sets its scope within the selected municipalities of the Province of Lanao del Norte, which is located in the Northwestern part of Mindanao-Region 10, Philippines. This province has constituted a good prospect for this study since it includes professional accounting associates and regulatory bodies that serve as key holders in the industry.

Respondents

The researchers selected 73 respondents through convenience sampling. Knowing that the population of the accountants is not determinable, convenience sampling is appropriate for this study. Moreover, respondents were chosen based on their willingness to participate. Before responding, the latter were expected to read the terms and conditions provided above the surveys to comprehend the nature of their cooperation. A target total of 120 accountants (based on the calculation of Raosoft Software) across various municipalities have been selected following the characteristics and qualifications relevant to the research question. The respondents were selected with the following criteria: (1) respondents must be licensed accountants (e.g., Certified Public Accountant CPA, Certified Management Accountant), and (2) they must currently work in accounting firms, business establishments, government offices, and other workplaces for accountants in the Province of Lanao Del Norte. However, those who did not meet the specific criteria were excluded as respondents of the study.

Instrument

This study used the following research instruments in gathering the data:

A. Accounting Professional Skills Questionnaire. This is a 4-point Likert scale questionnaire that was adapted from Ames et al. (2021). The Cronbach Alpha of the following sources ranges from 0.70 to 0.91 indicating that the questionnaire adapted and modified were valid and reliable. The questionnaire consists of 8 constructs: Time Management, Communication, Resiliency, Work Ethics, Technological, Analytical, Basic Accounting Skills and Regulatory Knowledge. Moreover, this questionnaire contains 40 statements.

In determining the level of accounting professional skills among accounting professionals the following scale was used:

Responses	Continuum	Interpretation
4- Strongly Agree (SA)	3.25-4.0	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.0-1.74	Very Low (VL)

B. Respondents' Job Performance Questionnaire. This 4-point Likert scale questionnaire was adapted from Ezeamama (2019). The Cronbach Alpha of the following sources are 0.84, 0.75, 0.89 and 0.759 indicating that the questionnaires adapted valid and reliable. The questionnaire consists of 4 constructs: Productivity, Satisfaction, Work-Life Balance and Motivation. Moreover, this questionnaire contains 20 statements.

In determining the level of job performance among accounting professionals, the following scale was used:

Responses	Continuum	Interpretation
4- Strongly Agree (SA)	3.25-4.0	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.0-1.74	Very Low (VL)

C. Respondents' Work Engagement Questionnaire. This 4-point Likert scale questionnaire was from Al-Dossary (2022). The Cronbach Alpha of this source is 0.82-0.86 and 0.82 which indicates that it is valid and reliable. The questionnaire consists of 3 constructs: Vigor, Dedication, Absorption. Moreover, this questionnaire contains 17 statements.

In determining the level of work engagement among accounting professionals, the following scale was used:

Responses	Continuum	Interpretation
4- Strongly Agree (SA)	3.25-4.0	Very High (VH)
3-Agree (A)	2.50-3.24	High (H)
2-Disagree (D)	1.75-2.49	Low (L)
1-Strongly Disagree (SD)	1.0-1.74	Very Low (VL)

Data Collection

Before conducting this study, the researchers asked permission from the college dean of the Business and Management department and was conferred by the research adviser. Upon the approval of the letter requests, the questionnaires were distributed to the respondents. The surveys were conducted at the institution during the researchers' vacant hours. During the individual distribution of the questionnaires, the researchers assured the respondents of utmost confidentiality and anonymity. After the data collection, they were analyzed and interpreted.

Ethical Consideration

Before conducting the study, the researchers observed the research ethical protocols, which were anchored by Belle and Bryman (2007). The researchers provided informed consent to the respondents before the distribution and administration of questionnaires. The researchers also explained to the respondents that they could withdraw their participation anytime without favorable cost or penalty imposed. In accordance with RA 10173, generally known as the Data Privacy Act, all information collected was held and handled with utmost confidentiality to guarantee anonymity, secrecy, and avoidance of potential harm. Additionally, the study was conducted with integrity, ensuring that it was free of plagiarism or research misconduct and that only accurate results were represented. Fabrication and falsification of data were also avoided during the study, ensuring that researchers attended to the professional code of conduct at all times and ensured the safety of the respondents involved (Bhandari, 2022).

Data Analysis

The following statistical tools were used in analyzing the data:

Weighted Mean and Standard Deviation: These tools were used to determine the level of accounting professional skills, job performance and work engagement.

Pearson Product Moment Correlation Coefficient: This was used to explore the significant relationship between accounting professionals' skills, job performance, and work engagement.

Regression Analysis: This tool was used to determine the skill that has a significant influence on job performance and work engagement.

Chapter 3

RESULTS AND DISCUSSION

Level of Skills among Accounting Professionals

Table 1 presents the level of skills among accounting professionals. Soft skills include time management, Communication, Resilience, and work ethics. On the other hand, hard skills include analytical, technological, basic accounting, and regulatory knowledge. The results revealed that they have a very high level of skills (M=3.364; SD=0.3654). This indicates that accounting professionals are proficient and competent in handling accounting tasks. They have various soft skills that influence how they work in their respective offices and hard skills that enable technicalities to be solved and succeed in their accounting tasks. Furthermore, accounting professionals tend to focus on the problem's main parts while breaking their projects into more manageable tasks. They communicate the financial reports through Spreadsheets and Excel in a concise, brief, and clear manner to the users of this information. Additionally, they ensure that they always work hard to succeed while still coping with any problems they encounter.

Meanwhile, regarding its constructs in soft skills, time management has the highest weighted mean (M=3.586; SD=0.3611). It indicates that accounting professionals know how to manage their time effectively and efficiently. They have been able to meet their deadlines and requirements, which is relevant to their output. Furthermore, they always ensure that they know how much time and effort it will take to complete accounting tasks. Additionally, they create schedules to be done on work days and ensure they continue working even amid distractions, which is also one of the ways to manage time among

accounting professionals in US Texas (Farr, 2019). This reduces their time pressures, which enables them to finish the job on time (Goldsby et al., 2020).

Another soft skill is work ethics, which also has a very high weighted mean (M=3.578; SD=0.3966). It indicates that they foster integrity, efficiency, confidentiality, and moral ways of working with their assigned task, which enables them to be dedicated and have perseverance towards their work. Furthermore, they always strive to succeed in their work and always have a sense of responsibility. Additionally, they do their work justly and morally while finding a way to use their time productively. The same goes with the European perspective that the accounting professional tends to follow what is mandated by the standard to work in a just and moral manner, which ensures the reliability and integrity of their work that would enable the organization to make informed decisions (Bakotić & Rogošić, 2024).

The last soft skill is resilience, which also has a very high weighted mean (M=3.529; 0.3963). It indicates that they can handle accounting tasks despite any challenges and problems that arise in their respective workplace. Furthermore, accounting professionals are always flexible in handling any accounting tasks that they have been assigned and have coping mechanisms for any challenges that they might face. They also feel appreciated for their work because they have been given clear guidance on their accounting task, such as providing trusted advice to address current issues (Branicki et al., 2023). This would enable them to feel work success because of meaningful experiences despite the hardships that they have gone through.

Meanwhile, technological skill is a hard skill that has a very high weighted mean (M=3.323; SD=0.5029). It indicates that they are proficient in using different kinds of

technology. Furthermore, accounting professionals can browse the internet to find relevant information in their field. They also used technology like Spreadsheets and Excel to create their financial reports. Additionally, they also use PowerPoint as a means of creating their presentation for their financial reports, and they are also knowledgeable in using accounting systems.

Another hard skill is analytical skills, which also have a very high weighted mean (M=3.285; SD=0.4736). This indicates that they are proficient in problem-solving and capable of analyzing complex situations to address the various issues that might occur. Furthermore, accounting professionals accurately analyze data and are also proficient in focusing on the important parts of a complex problem. In financial statements, they can analyze ratios and recognize patterns in the data sets, which is essential for predicting future economic conditions. They also show the current financial condition that could help leaders or heads of the organization make informed decisions. These findings coincide with the article of Job Street 2024, that Filipino accountants focus more on solving complex issues of recording transactions while they are adapting accounting technologies.

However, basic accounting skills is one of the hard skills that have a high weighted mean (M=3.107; SD=0.6592). This indicates that most of them are accurate in journalizing, recording, classifying, and summarizing transactions. Additionally, most accounting professionals are capable of analyzing financial transactions. However, some of them have very low levels of skills in areas like filing tax returns and being updated to tax laws. This means that not all accounting professionals can file income tax returns and are always updated to dynamic changes in tax laws. Additionally, given the fact that their standard deviation is high, the high-level result of this skill would mean that there are accounting

professionals who excel in this skill, and there are also those who do not have adequate knowledge of tax laws.

Lastly, another hard skill, regulatory knowledge, also has a high weighted mean (M=3.085; 0.6582). This indicates that some of them are knowledgeable about the regulations, laws, and accounting standards of the Philippines. Furthermore, most accounting professionals are knowledgeable about business laws and accounting standards and apply this knowledge in their daily work. However, some of them are not knowledgeable about the tax law. Given the fact that the standard deviation is also high, some accounting professionals have great knowledge of laws and regulations, and some do not. This implies that some accounting professionals are not skilled in areas like taxation, which will require more seminars and training in the future.

Generally, the soft skill with the highest standard deviation is communication. This indicates that accounting professionals have different communication ways and capabilities when presenting financial reports. The soft skill with the lowest standard deviation is time management. This shows that they have the same discipline and routine as their co-workers. On the other hand, the hard skill with the highest standard deviation is the basic accounting skill, which suggests that accounting professionals have different levels of skills and perceptions when it comes to this skill. It would also mean that they need potential training. On the other hand, regulatory knowledge has the lowest standard deviation, which means that they have the same levels of knowledge of accounting standards and laws.

The study's findings are best supported by relevant literature emphasizing the need for soft skills, which are vital in today's modern era. Karbon Resources (2024) article

emphasizes the importance of soft skills, which include communication to help the organization understand the issue. It also suggests that hard skill is a primary requirement which all accountants have such skills compared to soft skills, which are not required but are very important for accountants to build their character. Even though soft skills are very important, some industries require technical competencies, especially for fresh graduates. Some industries doubted hiring fresh graduates in Nigeria because of technical incompetency (Omodero, 2020). This is because their knowledge and skills do not coincide with the field in which they are working. The importance of having a high level of skill to be competent enough to work with various accounting tasks is emphasized.

Furthermore, the time management skill result supports the idea that employees, specifically accounting professionals who have time management skills, tend to create their reports accurately because they have adequate time to correct their errors (Dacanay et al., 2023). On the other hand, accounting professionals without such skills could reduce their credibility and reputation because of uncompleted tasks (Ahmad et al., 2012). Meanwhile, the work ethics support the idea that employees with a strong work ethics are highly motivated and produce high-quality of work (Pernosio, 2022).

Additionally, resilience skills are important in today's modern era due to dynamic changes. This study supports Beuren et al. (2022) idea that having a high level of resilience skill enables one to surpass an organization's downfall. On the other hand, communication is very important in the understanding of the stakeholders. This study supported the idea of Mikkelson et al. (2015), which emphasizes the importance of communication in building relationships with co-workers and the head of the office, creating collaboration to complete desired objectives. Furthermore, Dwaase et al. (2020) emphasize the importance of

analytical skills in dealing with accounting tasks. Analytical skills encompass the interpretation of transactions and the recognition of patterns of data, which are vital for accounting professionals (Jobstreet, 2024). Thus, this supports the idea that having high analytical skills enables one to recognize patterns.

Furthermore, Cooper et al. (2019) emphasize the use of tools such as Excel in doing accounting tasks. Accounting professionals mostly use Excel as a tool to create financial reports. The ability to have technological skills is essential for enhancing the reliability of their work and improving the effectiveness of data analysis (Tsiligiris & Bowyer, 2021). Thus, this various literature supported our findings. On the other hand, Iwouzor (2023) emphasizes that an accounting professional with a high level of basic accounting skills is more likely to have reliable work. Additionally, the level of regulatory knowledge indicates that they know accounting standards and various laws. Badulesoo et al. (2023), this research suggest that having a high level of regulatory knowledge enables them to create a clear set of financial reports. Their study supported the findings that knowing the regulation enables to make reliable work.

The Job Demands-Resources model (JD-R) posits that if the organization provides resources, they are more likely to surpass job demands. JD-R suggests that having job resources such as accounting skills would enable one to surpass job demands, which include time pressures and challenges. However, this model does not prove that it would work in our study because it does not comprehensively include accounting skills as resources as it emphasizes rewards and recognition.

Thus, it is inferred that accounting professionals are skilled in most areas. However, they lack basic accounting skills and regulatory knowledge, specifically in handling

taxation projects. Thus, the management may need to conduct more training to enhance their skills in these areas.

Table 1: Level of Skill among Accounting Professionals n=73

Constructs	M	SD	Interpretation
Time Management	3.586	.3611	Very High
Communication	3.422	.4237	Very High
Resilience	3.529	.3963	Very High
Work Ethics	3.578	.3966	Very High
Analytical Skills	3.285	.4644	Very High
Technological Skills	3.323	.5029	Very High
Basic Accounting Skills	3.107	.6592	High
Regulatory Knowledge	3.085	.6582	High
Accounting Professional Skills	**3.364**	**.3654**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Level of Job Performance among Accounting Professionals

Table 2 presents the level of job performance among accounting professionals in terms of productivity, satisfaction, work-life balance, and motivation. Statistically, the overall job performance among accounting professionals has an overall weighted mean of 3.379 with an overall standard deviation of 0.3262, rated as a very high job performance level among accounting professionals. It indicates that accounting professionals can deliver high-quality work and strive for excellence by creating and implementing new ideas for improvement. Furthermore, they were driven by internal rewards like personal satisfaction and the desire to perform well. They see their roles as worthwhile and find them engaging and fulfilling.

With regards to its constructs, productivity has the highest weighted mean (M= 3.559; SD= 0.3961), which indicates that efficient utilization of skills and resources was well-practiced. Therefore, they were able to complete and fulfill the responsibilities assigned to their job within a given time frame. Additionally, they ensure that no important tasks are overlooked and pay attention to details and diligence. Accounting professionals can think critically, find ways to improve processes, and implement new solutions effectively. This indicates that they are not just performing their duties traditionally but are also driving innovations in their roles. Their ability to balance daily tasks with innovation contributed to their improved job performance and organizational success.

Furthermore, satisfaction also has a very high weighted mean (M= 3.438; SD= 0.4380). This indicates that accounting professionals find their work exciting, leading to their overall satisfaction where interest and enthusiasm are fostered in the workplace. They feel positive about it and would advocate for the organization, indicating that they have confidence in its values, culture, and work environment. These satisfied accounting professionals are less likely to seek other job opportunities and speak highly of their workplace. This further indicates that a high level of satisfaction can reduce absenteeism (Medina-Garrido et al., 2020).

Similarly, motivation has a very high weighted mean (M=3.386; SD= 0.4260). This indicates that they were indeed personally satisfied with their job, and they take pride in doing their duties to the best of their ability. This pride leads to better attention to detail, consistency in performance, and a continuous drive for improvement. Additionally, they were self-reflective and used their experiences as opportunities for growth. Overall, they were highly tied to their intrinsic satisfaction, pride in their work, and reflective practices.

Nevertheless, work-life balance has the lowest mean score (M= 3.130); although rated as high, the slight discrepancy indicates that some individuals faced difficulties in maintaining a healthy balance between their professional responsibilities and personal lives. The work demand was overwhelming for some individuals who experienced working long hours, dealing with high stress, or struggling to allocate enough time for family, hobbies, or relaxation. Furthermore, it indicates a workplace culture or organizational practices that do not fully support the work-life balance of accounting professionals. Additionally, the nature of the accounting profession was also a factor leading them to work extended hours and increased pressure in completing their task.

Particularly, satisfaction has the highest standard deviation (SD=0.4380) among all the job performance constructs presented. This suggests that accounting professionals have varying levels of satisfaction and different experiences and perceptions of their jobs. On the other hand, work-life balance has the lowest standard deviation (SD=0.3753), which indicates that they have more consistent views or experiences regarding work-life balance. This consistency further indicates that work-life balance policies and practices are uniformly encountered within the organization.

The study's findings from Table 2 support various literature that emphasizes the importance of productivity, satisfaction, and motivation in shaping job performance among professionals. Research has shown that high motivation among employees is closely linked to enhanced job performance, as it drives individuals to put in the extra effort needed to meet organizational goals (Kumar & Gupta, 2021). Similarly, job satisfaction is a powerful predictor of performance outcomes, as satisfied employees tend to exhibit higher commitment and lower turnover intentions, which benefits organizations in terms of

stability and productivity (Ahmed et al., 2022). Studies further suggest that productivity, when combined with satisfaction, amplifies job performance as professionals are more likely to feel engaged and perform consistently at a high level (Patel & Jha, 2023). These findings emphasize that a work environment that fosters motivation and satisfaction not only enhances productivity but also supports sustained job performance among accounting professionals.

The findings of the study corroborated with some pieces of literature highlighting that work-life balance is a critical factor influencing job performance and overall well-being among professionals. The ability to balance work demands with personal life has been shown to reduce stress and increase job satisfaction, which directly contributes to higher performance levels (Zhao & Liu, 2020). Moreover, organizations that promote work-life balance experience lower turnover and higher productivity as employees are less likely to feel overwhelmed and more likely to engage positively with their tasks (Lee & Kim, 2021). Consequently, facilitating work-life balance for accounting professionals is essential for maintaining both high performance and job satisfaction.

Furthermore, the literature consistently emphasizes the interconnected roles of productivity, motivation, and satisfaction in promoting job performance. High productivity among professionals is often the result of a well-motivated workforce, as motivation encourages employees to exceed baseline requirements and optimize their output (Gupta & Singh, 2022). When productivity and motivation are reinforced by job satisfaction, professionals are more likely to stay engaged, reduce absenteeism, and show sustained performance improvements (Jain & Verma, 2021). Additionally, studies reveal that employees who find meaning and satisfaction in their work experience a positive feedback

loop, wherein satisfaction fuels motivation, which in turn enhances productivity and job performance (Ali et al., 2022). Thus, organizations that nurture these factors are more likely to see enduring benefits in terms of both productivity and job performance.

The Performance Theory by Borman and Motowildo (1993) states that job performance comprises two elements: task performance and contextual performance. This theory provides a relevant framework for analyzing the findings of this study regarding accounting professionals. According to this theory, task performance encompasses core job responsibilities, while contextual performance includes activities that support the organizational environment, such as cooperation, motivation, and interpersonal relations. In accordance with this, the findings of this study indicate how high productivity, satisfaction, and motivation among accounting professionals enhance both task execution and work engagement. To support this, a study by Zhao and Liu (2020) showed that motivated and satisfied employees not only demonstrate proficiency in core tasks but also engage in behaviors that promote a collaborative and supportive workplace. Moreover, the theory suggests that contextual factors like work-life balance is crucial in sustaining job performance. Our results indicate that while accounting professionals are performing well, the slight difference in work-life balance highlights a potential area of focus. A study by Chen et al. (2023) stated that work-life balance is essential to long-term performance and reduces burnout risk among professionals in challenging sectors. Hence, using the Performance Theory allows for a comprehensive understanding of how productivity, satisfaction, motivation, and work-life balance significantly influence job performance among accounting professionals.

Thus, it was inferred by the study that accounting professionals in the province of Lanao del Norte exhibited a very high level of job performance, which was collectively influenced by very high levels of productivity, satisfaction, and motivation. This indicates that the accounting professionals were efficient in task completion, driven to excel in their roles, and experienced a degree of contentment towards their jobs. However, work-life balance resulted in only a high level. This implies that organizations should give work-life balance importance to enable their employees to balance their professional and personal lives, which could further reinforce their overall well-being and sustain job performance.

Table 2: Level of Job Performance among Accounting Professionals n=73

Constructs	M	SD	Interpretation
Productivity	3.559	.3961	Very High
Satisfaction	3.438	.4380	Very High
Work Life Balance	3.130	.3753	High
Motivation	3.386	.4260	Very High
Job Performance	3.379	.3262	Very High

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Level of Work Engagement among Accounting Professionals

Table 3 presents the level of work engagement among accounting professionals in terms of vigor, dedication, and absorption. Statistically, the results revealed they have a very high level of work engagement (M = 3.249; SD = 0.4275). It indicates that the accountants are energetic, deeply dedicated, and engrossed in their work. It shows that they go beyond their roles because they feel a strong sense of purpose and ownership in such work. This very high level of engagement reflected their enthusiasm, commitment, and focus on their duties that positively contribute to the organization's growth and success.

Meanwhile, regarding its respective constructs, dedication has the highest weighted mean (M = 3.474; SD = 0.4353). This indicates that accounting professionals have a strong passion for and pride in their accounting work. It shows that they are absolutely connected to their duties and very driven and motivated in their roles. Additionally, it means that accounting professionals find their jobs meaningful and rewarding, especially when they work hard on financial statements. They also identified their work as challenging in a good way. It also suggests that they are proud of the work that they do, especially when they ensure that there is compliance with the accounting standards.

Vigor was rated high (M = 3.164; SD = 0.5856), indicating that most of the accountants have the energy to stay involved for a long time, are enthusiastic about their roles, and can handle difficulties while staying motivated. Additionally, it also means that they are active and always persevere even when some accounting tasks are complex and demanding. However, some of them do not exert their fullest energy while working on such tasks. It implies that there were times when certain of them lacked enthusiasm in dealing with financial data due to the burnout they experienced from long hours of work or high pressure. Furthermore, vigor has the highest standard deviation (SD = 0.5856), suggesting that there is less uniformity among their responses.

Absorption also has a high weighted mean (M = 3.107; SD = 0.5280), implying that most of the accountants stay undistracted and are fully concentrated on the tasks at hand. It indicates that most of them are completely absorbed in their tasks, that they have lost track of time, and experienced a sense of flow while working. In addition, this also suggests that because of their high concentration, they forgot everything else around them. They are very happy when they work hard on financial data. However, some of them are not fully

focused on their work due to excessive workloads or tight deadlines, which leads them to keep their distance to avoid being too overwhelmed. Moreover, dedication has the lowest standard deviation (SD = 0.4353), implying that they are relatively consistent in this area and generally in agreement.

This study supports the findings of Kompaso and Sridevi (2010), who concluded that engaged employees are those who have an emotional connection with their organization, indicating their strong dedication to their field. Furthermore, they highlighted the crucial role work engagement played in the growth and success of organizations. Moreover, this corroborates the study by Ramya and Ganta (2016) and Vance (2016), which emphasizes that an engaged workforce elevates an organization to great heights as they take part in the ownership of their organizations. Research by Rodrigues da Costa and Loureiro (2019) further supported the notion, indicating that employees who are actively involved and committed to their duties provide firms with various competitive edges, including higher productivity and a lower turnover rate.

The findings of this study also highlighted the importance of increasing work engagement among accountants. This study also supports the findings of Schaufeli and Salanova (2021), suggesting the need for organizations to develop strategies to improve this area. Their findings highlighted that in order for organizations to survive in a continuously changing environment, they do not need merely "healthy" employees, those who are symptom-free, but rather highly engaged individuals who are vigorous, dedicated, and absorbed in their work. As a result, it may be crucial for organizations to make employee engagement a priority and regularly keep track of their progress.

Thus, it is inferred that work engagement is very visible in the field of accounting. However, its two characteristics, vigor and absorption, present an opportunity for further development so that accounting professionals can feel the enthusiasm and remain focused on their work. Thus, they may call upon management to make better decisions, knowing they have an involved workforce and what areas they could improve to allow these accountants to be engaged to their greatest extent.

Table 3: Level of Work Engagement among Accounting Professionals n=73

Constructs	M	SD	Interpretation
Vigor	3.164	.5856	High
Dedication	3.474	.4353	Very High
Absorption	3.107	.5280	High
Work Engagement	**3.249**	**.4275**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Significant Relationship between Accounting Professional Skills and Job Performance

Table 4 shows the significant relationship between accounting professional skills and job performance among accounting professionals. The findings showed that there is a positive correlation between the two variables with the analysis R-value of .650 and the P-value of 0.000. The positive correlation coefficient (r-value = .650) suggests that as an individual possesses these particular accounting professional skills, it corresponds to an efficient job performance of the employee, while a p-value of 0.000 implies that the data is statistically significant.

The data indicated a positive relationship between accounting professional skills and job performance. It was asserted from the results that accounting professionals who

possess relevant skills are more likely to experience a sense of satisfaction and fulfillment, which increases their overall job performance. On the other hand, when accounting professionals possess low skills, they tend to be less motivated and satisfied, thereby affecting their job performance. The results imply that accounting professionals who possess such skills find satisfaction in their jobs as they feel more productive and fulfilled. This outcome posits the relationship between the two variables, which further implies that change of the other can affect the other variable, thus rejecting the null hypothesis.

This study supports the findings of Motowidlo (2003), indicating that job performance is the total expected value that an individual carries out over a standard period. Accounting professional skills are crucial to job performance as they directly impact the employees' ability to do the task effectively and efficiently. The amount of time an employee could perform their job indicates their overall performance in the organization. Moreover, this also supports the study of Kahya (2009) that the performance of employees is one of the most basic challenges because performance is closely related to aspects of effectiveness, knowledge management, and quality from one side and to management, financing, and development of the organization from the other.

The study proves the Human Capital Theory to be true as the theory explains the concept that an individual's skills and knowledge contribute to their productivity, particularly in accounting. The impact of human capital on company performance and the mediating effect of employee satisfaction showed that there is a strong relationship between human capital and firm performance. Therefore, based on the analysis of this study, accounting skills possessed by employees are a great asset in attaining excellent job performance. As a result, this theory proves to be true as this study involves human

capabilities and skills that accounting professionals could contribute to the organization, resulting in better job performance, increased motivation, and productivity.

Accounting professionals are motivated, satisfied, and active in performing with confidence when they possess relevant accounting skills. Their competencies positively affect their overall job performance and satisfaction. Therefore, having an environment where employees can further enhance their skills is essential as it contributes to attaining positive job performance.

Table 4: Significant Relationship between Accounting Professional Skills and Job Performance n=73

Job Performance	r-value	p-value	Interpretation
Accounting Professional Skills	.650**	0.000	Perfect Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00
*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Significant Relationship between Accounting Professional Skills and Work Engagement

Table 5 shows the significant relationship between accounting professional skills and work engagement among accounting professionals. The analysis's R-value of 0.697 and the P-value of 0.000 shows that these two variables have a perfectly positive correlation or are highly significant. The significant relationship between accounting professional skills and work engagement is indicated by an R-value of 0.697, implying a perfectly positive correlation. Additionally, the obtained P-value of 0.000 is less than the conventional alpha level of 0.05, implying that the data is statistically significant.

The data indicates a perfectly positive correlation (R = 0.697) and statistically significant (P = 0.000) between professional accounting skills and work engagement. The accounting professional skills are the independent variables, while work engagement is the dependent variable. Having a strong positive correlation means that as the independent variables increase, there is a corresponding increase in the dependent variable. In practical terms, if the skills of accountants go high, they have a greater sense of purpose in their work. They persist through challenges and are fully engaged in their tasks. Additionally, possessing sufficient skills enables them to be productive in managing tasks and to take pride in their work. On the other hand, when accountants acquire a low level of such skills, they find it difficult to be fully involved in their work. Furthermore, the statistical significance of the data means that the results did not occur randomly. This outcome posits a strong connection between the variables, emphasizing that changes in one aspect can greatly affect the other one. Thus, the null hypothesis is rejected.

This study supports the findings of Leiter and Bakker (2010) and Herawaty and Cahya (2012), emphasizing that skills can boost work engagement. When employees possess adequate skills, they tend to be more engaged in their work as they exhibit exceptional productivity and accuracy in their tasks. Additionally, this study corroborates with the findings of Wardani and Anwar (2019), indicating that a high degree of competence will have an impact on employee engagement. Competent employees foster a collaborative environment that encourages engagement, which positively influences team dynamics.

The study's findings also support the argument by Abdulrahman et al. (2022), who suggested that organizations should pay attention to their employees' abilities and expertise

in order to increase employee engagement. Accountants who are aware of their abilities are more likely to be highly involved in their work, which leads to greater results. When they are confident in their abilities, they tend to experience a greater sense of achievement and ownership over their jobs. Moreover, research by Haruna and Marthandan (2019) further supported the notion, implying that competencies have a significant effect on work engagement. Their findings highlighted the importance of training and coaching sessions in improving those skills, ultimately boosting employee work engagement and career development.

Thus, it is inferred that accounting professionals with high levels of accounting skills also typically have strong engagement towards their work because proficiency in such skills allows them to perform their roles confidently, which strengthens their involvement. Organizations can use this information to develop strategies to enhance accountants' competencies and support their professional development. Moreover, interventions could be put in place to boost specific aspects highlighted in this study and enhance work engagement among accounting professionals.

Table 5: Significant Relationship between Accounting Professional Skills and Work Engagement n=73

Job Performance	r-value	p-value	Interpretation
Accounting Professional Skills	.650**	0.000	Perfect Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Skill that has Significant Influence on Job Performance

Table 6.1 presents the skills that have a significant influence on job performance among accounting professionals. The results revealed that the skills that have a significant influence on job performance are from both soft and hard skills. In soft skills, Work Ethic with a b-value=0.191 and p-value=0.050. Additionally, resilience, which is also a soft skill, has a b-value=0.269 and p-value=0.007. On the other hand, the only hard skill that significantly influences job performance is Analytical Skill, which has a b-value=0.373 and p-value=0.00. The other skills from soft skills, which are Time Management, which has a b=-0.106 and p-value=0.357, and communication, which has a b-value=-0.116 and p-value=0.181, do not significantly influence job performance. The other skills from hard skills are Technological, which has a b-value=-0.20 and p-value=0.822; Basic Accounting skill, which has a b-value=-0.83 and p-value=0.300; and Regulatory Knowledge, which also does not have a significant influence on job performance.

The findings revealed that Work Ethic significantly influences job performance. This indicates that with a one-unit increase in work ethic, the likelihood that job performance will increase by 19.1 percent, considering other factors are constant. This implies that whenever accounting professionals work hard to succeed, there is a 19.1 percent likelihood that they increase the degree of completion in their work. For this reason, if they have high levels of work ethics, they are highly motivated, which also produces high-quality work (Pernosio, 2022). Additionally, they feel content working with accounting tasks. In that case, they are likely going to fulfill all of their responsibilities because they are dedicated to working hard and completing their work requirements.

Moreover, a strong work ethic can create beneficial improvements within the organization because if an accounting professional strives to have the best output, it can often create new ideas for improvement (Sapada et al., 2018). Consequently, job performance is now more influenced by work ethics rather than rewards and compensation systems (Salahudin et al., 2016). Accounting professionals are now more focused on having a healthy environment rather than having good salaries because even though some can earn more, their drive to push with their best ability is on their willingness to work (Benedicto & Caelian, 2021).

Furthermore, resilience also significantly influences job performance. It indicates that with a one-unit increase in resilience, the likelihood that job performance will increase by 26.9 percent, considering other factors are constant. It implies that whenever they can cope with challenges, there is a 26.9 percent likelihood of an increase in the degree of meeting all formal performance requirements for the job. For this reason, if they have great resilience, they can overcome the issues and problems that they may face (Beuren et al., 2022). Moreover, if they are flexible in doing accounting tasks, it is more likely that they can manage their work and their personal activities, allowing them to perform better (Kašpárková et al., 2018). They are less stressed because they can enjoy their life while complying with their work. Furthermore, if accounting professionals have a positive outlook, they are more likely to take pride in doing their work to the best of their ability (Khusanova et al., 2021).

Lastly, analytical skills also significantly influence job performance. This indicates that with a one-unit increase in analytical skills, the likelihood that job performance will increase by 37.3 percent, considering other factors, is constant. This implies that whenever

they accurately analyzed transactions, there is a 37.3 percent likelihood of an increase in the degree of having a day with a sense of job well done. For this reason, having strong analytical skills is efficient in handling their tasks, leading to higher performance (Kim et al., 2019). Analytical skills enable one to solve complex problems that can increase the degree of meeting all performance requirements.

Furthermore, other skills such as time management, communication, technology, basic accounting, and regulatory knowledge do not significantly influence job performance. This implies that even though all of the skills show good and bad direction and magnitude with the influence, their p-values show insignificant results, which means that the positive and negative b-values are a result of random chance. Generally, time management, communication, technology, basic accounting skills, and regulatory knowledge do not significantly influence job performance. Thus, accepting the null hypothesis. On the other hand, work ethic, resilience, and analytical skills have a significant influence on job performance. Thus, rejecting the null hypothesis.

The study's finding is best supported by relevant literature emphasizing the importance of work ethics in the workforce. Bataineh (2020) asserted that work ethics are improved by integrity, responsibility, dedication, and passion towards their work. Thus, their findings supported our claim that work ethics is an indicator of job performance. Additionally, Beuren et al. (2022) asserted that being able to surpass issues in the organization enables one to meet the desired goal. This finding supported our study because having the will to continue despite any adversities enables one to meet performance requirements. On the other hand, Sartika (2018) asserted that an individual who has analytical skills is able to observe details that could address the issues. Their findings

supported our claim that analytical skills could affect the performance of accounting professionals.

Thus, it can be inferred that strong work ethics, resilience, and analytical skills empower accounting professionals to work effectively because they have the sense of responsibility to work to the best of their ability while they work under pressure, solving complex problems. Thus, the organization is called upon to further enhance these skills, as this can help in maintaining good performance and creating good-quality work.

Table 6.1: Skill that has Significant Influence on Job Performance n=73

Job Performance	b-value	p-value	Interpretation
Time Management	.106	.357	Does not influences
Communication	-.116	.181	Does not influences
Resilience	.269	.007	Positively influences
Work Ethics	.191	.050	Positively influences
Analytical Skills	.373	.000	Positively influences
Technological Skills	-.020	.822	Does not influences
Basic Accounting Skills	-.083	.300	Does not influences
Regulatory Knowledge	.031	.670	Does not influences

*Note: 1). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Skill that has Significant Influence on Work Engagement

Table 6.2 presents the skills that have a significant influence on work engagement among accounting professionals. The results revealed that the skill that has a significant influence on work engagement is only from soft skills, which is Work Ethic, which has a b-value=0.142 and p-value=0.050. The other soft skills such as Time Management, which has a b-value=-236 and p-value=0.357; Communication, which has a b-value=0.186 and p-value=0.357; and Resilience, which has a b-value=0.242 and p-value=0.088; which does

not influence work engagement. On the other hand, all hard skills do not influence work engagement are Analytical skill, which has a b-value=0.732 and p-value=0.256; Basic Accounting skill, which has a b-value=-0.086 and p-value=0.606 and Regulatory Knowledge, which has a b-value=-0.032 and p-value=0.390. However, technological skills are the only skills that negatively influence work engagement, with a b-value=-0.057 and p-value=0.00.

The findings revealed that Worth Ethics is the only skill that significantly influences work engagement. This means that with a one-unit increase in work ethics, the likelihood that work engagement will increase by 14.2 percent, considering other factors are constant. This implies that whenever they do their work with utmost integrity and perseverance, there is a 14.2 percent likelihood of an increase in the degree of feeling meaningful work. For this reason, practicing a work ethic enables one to have sustainable accounting practices that enable accountants to avoid and report malpractice, fostering transparency and reliability of the economic resources of the organization (Sypniewska et al., 2023). This skill would provide engagement towards their work because they feel honored when they do the right thing that benefits everyone around the organization.

However, Technological skills is the only skill that negatively influences work engagement. This means that with a one-unit increase in technological skills, the likelihood that work management will increase by 5.7 percent, considering other factors are constant. This implies that if they can search for relevant information and use technology in work, there is a 5.7 percent likelihood of a decrease in the degree of feeling meaningful work. Given the specific technological needs listed in the questionnaire, such as the use of artificial intelligence and being proficient with accounting software like QuickBooks, this

requires great proficiency in using technology because if individuals are not able to utilize technology, this can cause frustration, and disengagement as they are creating more errors due to misuse of these technologies. Instead of expediting the work to meet performance requirements, when these individuals use technology poorly, they would rather prolong their work due to a series of issues they encounter using these technologies.

The study's finding is best supported by relevant literature emphasizing the importance of work ethics in enhancing work engagement. The study of Abun et al. (2023) concludes that there is a significant effect between work ethic and work engagement. Their findings strongly coincide with our results, which indicate that work ethic has had a significant influence on recent research studies. Additionally, a study by De Lange (2010) and Bakker and Demerouti (2008) suggests that employees who are confident in their technical abilities are more likely to be committed and enthusiastic about their profession since it enables them to solve challenging issues. However, based on our findings, it does not influence enthusiasm because this skill is more likely to provide stress than commitment toward their work.

Thus, it can be inferred that when an organization has a strong work ethics it could empower accounting professionals to engage more in their jobs as they have a healthy environment where they can collaborate and have camaraderie toward success. However, when these individuals have difficulty maneuvering technology, they become less productive as they are stressed and frustrated when they cannot utilize technology. Hence, organizations may create policies to foster strong work ethics among individuals and may call for further training and consider investing in accounting software that could ease their usage of technologies for them to be more engaged.

Table 6.2: Skill that has Significant Influence on Job Performance n=73

Work Engagement	b-value	p-value	Interpretation
Time Management	-.236	.357	Does not influences
Communication	.186	.106	Does not influences
Resilience	.242	.088	Does not influences
Work Ethics	.142	.050	Positively influences
Analytical Skills	.732	.256	Does not influences
Technological Skills	-.057	.000	Negatively influences
Basic Accounting Skills	-.086	.606	Does not influences
Regulatory Knowledge	-.032	.390	Does not influences

*Note: 1). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Chapter 4

SUMMARY, FINDINGS, CONCLUSION AND RECOMMENDATIONS

Summary

Accounting professionals' skills are vital for job performance and work engagement. This study measured the levels of accounting professional skills, job performance and work engagement. This study explored the relationship between accounting skills and job performance and work engagement among accounting professionals in the Province of Lanao Del Norte, including the skill that has significantly influenced job performance and work engagement. Specifically, this study aimed to answer the following research questions: (1) What is the level of skills among accounting professionals in terms of soft and hard skills?; (2) What is the level of job performance among accounting professionals in terms of productivity, satisfaction, work-life balance and motivation?; (3) What is the level of work engagement among accounting professionals in terms of vigor, dedication and absorption?; (4) Is there a significant relationship between accounting professional skills and the job performance among accounting professionals?; (5) Is there a significant relationship between accounting professional skills and work engagement among accounting professionals?; (6) What skill has the significant influence on job performance and work engagement among accounting professionals? This study utilized the descriptive-correlational research design conducted in private and government offices located in the 8 Municipalities of the Province of Lanao Del Norte among 73 chosen respondents using convenience sampling. Accounting Professional Skills, Job Performance and Work Engagement Questionnaires were used to

gather data *Weighted Mean and Standard Deviation, Pearson Product Moment Correlation Coefficient* and *Regression Analysis* were used as statistical tools.

Findings

The study yielded the following findings:

1. The accounting professional's skill level generally resulted in a very high result. However, Basic Accounting Skills and Regulatory Knowledge were the skills to attain a high result, while Time Management, Communication, Resilience, Work Ethics, Analytical, and Technological skills attained a very high result.
2. The job performance level of accounting professionals is very high in general. However, work-life balance was the only construct that achieved a high result, while productivity, motivation, work-life balance, and satisfaction also achieved a very high result.
3. The accounting professionals' level of work engagement is very high in general. However, vigor and absorption achieved high results, while dedication attained very high results.
4. Accounting professionals attaining a high level of proficiency with their skills also exhibit great job performance. They feel more productive, motivated, balanced, and satisfied as they have a very high level of accounting professional skills.
5. As the level of accounting professional skills increases, work engagement among accounting professionals also tends to increase. In other words,

accounting professionals possessing a higher level of accounting skills are also to be deeply engaged in their work.

6.1 Work ethics, resilience, and analytical skills are the skills that have a significant influence on job performance.

6.2 Work ethics is the only skill that postulates a significant influence on work engagement, while technological skills postulate a negative influence.

Conclusions

The following conclusions were drawn based on the findings of the study:

1. Accounting professionals are proficient in their skills, which enable them to be ready for any task that they might be assigned. However, basic accounting skills and regulatory knowledge need further improvement in the future.
2. Accounting Professionals are productive, motivated, and satisfied to achieve high-level performance, and work-life balance sustains a balance of life and work. The accounting workforce performs efficiently and effectively to their ultimate potential.
3. Accounting professionals are active when handling tasks, finding their job meaningful, having a purpose, and fully focused on their work. Nevertheless, vigor and absorption offer potential for further development.
4. Accounting professionals are, therefore, motivated, satisfied, and active when performing tasks effectively, efficiently, and confidently using the accounting skills they possess.

5. Accounting skills are vital to promoting a work engagement activity that is highly visible in organizations. This correlation suggests that training and development programs could be put in place to enhance those accounting skills, which in turn would increase the work engagement among accounting professionals.

6.1 Job performance is not only increased by hard skills but also by soft skills. Analytical skills cannot improve performance if accounting professionals are not dedicated and have a positive outlook to move forward and get the job done.

6.2 Even in work engagement, Work ethics play a huge role in the engagement of accounting professionals. If they have a sense of responsibility, they tend to engage more in their work because their perseverance and dedication drive them. However, technological skills are not utilized well, which causes repetitive tasks to occur due to errors.

Recommendations

Only Work Ethics has a significant influence on both job performance and work engagement, while Analytical Skill and Resilience are the only skills that have a significant influence on job performance, and Technological Skill is the only skill that has a negative influence on work engagement among accounting professionals. The following recommendations were drawn:

For Policy Makers

1. The researchers suggest that they consider investing in accounting software to address the underutilization of technological skills. Furthermore, to enhance work-life balance, create an encouraging work setting that enhances the well-being of accounting professionals by implementing policies that promote flexibility and provide resources for personal development.

For Human Resources of Both Private and Government Entities

1. To achieve a very high level of skills in basic accounting skills and regulatory knowledge, the researchers suggest that human resources consider seminars on topics such as taxation since some accounting professionals struggle with this matter.

For Future Researchers

1. The study acknowledges a potential limitation in the number of accounting professionals that the researchers have been administered, suggesting conducting this study in a wide sample of respondents. Additionally, given that most of the accounting offices of the Province of Lanao Del Norte do not use accounting software, the researchers also suggest conducting this study in the regions where the accounting software is present.

REFERENCES

5 effective tips for addressing employee underperformance| InStride. (n.d.). Retrieved on March 16, 2024 from https://tinyurl.com/bdeuhj8j

7 essential soft skills for accountants | Becker. (n.d.). Retrieved on March 20, 2024 from https://tinyurl.com/ms4wwmv5

Abdulrahman, B. S., Qader, K. S., Jamil, D. A., Sabah, K. K., Gardi, B., & Anwer, S. A. (2022). Work engagement and its influence in boosting productivity. *International Journal of Language, Literature, and Culture*, 2(6), 30-41. Retrieved on April 28, 2024 from https://tinyurl.com/ysm7nsux

Aboramadan, M., Dahleez, K., & Hamad, M. H. (2020). Servant leadership and academics outcomes in higher education: the role of job satisfaction. *International Journal of Organizational Analysis*, 29(3), 562–584. Retrieved on March 25, 2024 from from https://tinyurl.com/5xyfbp8j

Aeon, B., Faber, A., & Panaccio, A. (2021). Does time management work? A meta-analysis. PloS One, 16(1), e0245066. Retrieved on May 08, 2024 from https://tinyurl.com/e6jjw4db

Ahmad, N. L., Yusuf, A. N. M., Shobri, N. D. M., & Wahab, S. (2012). The relationship between time management and job performance in event management. *Procedia-Social and Behavioral Sciences*, 65, 937-941. Retrieved on May 26, 2024 from https://tinyurl.com/csjw6sva

Ahmad, S. Batool, A., & Choudry, A.H. (2019). Path relationship of time management and academic achievement of students in distance learning institutions. *Pakistan Journal of Distance and Online Learning*, 5(2), 191-208. Retrieved on June 13, 2024 from https://tinyurl.com/5n9b9erc

Albrecht, W. S., & Sack, R. J. (2000). Accounting Education: Charting the course through aperilousfuture.ResearchGate.https://www.researchgate.net/publication/237747334_Accounting_Education_Charting_the_Course_Through_A_Perilous_Future Retrieved on September 12, 2024 from https://tinyurl.com/57chz5px

Al-Dossary, R. N. (2022). Leadership style, work engagement and organizational commitment among nurses in Saudi Arabian hospitals. *Journal of healthcare leadership*, 71-81. Retrieved on August 26, 2024 from https://tinyurl.com/57chz5px

Al-khateeb, B. A. A. (2020, September). Technological Skills and Job Employment in Universities in Saudi Arabia. In Proceedings of the 6th International Conference on Opportunities and Challenges in Management, Economics, and Accounting, Milan, Italy (pp. 18-20). Retrieved on September 08, 2024 from https://tinyurl.com/57chz5px

An Illustrative competency framework for accounting technicians. (2019, February 22). IFAC.
Retrieved on August 24, 2024, from https://tinyurl.com/5794brfc

Apostolou, B., Dorminey, J. W., Hassell, J. M., & Watson, S. F. (2020). "Accounting Education Literature Review (2017–2019)." *Journal of Accounting Education*, 51, 100672
Retrieved on June 08, 2024 from https://tinyurl.com/3jn3n7z4

Askary, S., & Askarany, D. (2024). Analytical skills for accounting students in a data-driven job market: Australian evidence. *Accounting Research Journal*. Retrieved on March 29, 2024 from https://tinyurl.com/mw44jw5s

Aurelie. (2024, September 5). Five Must-Have Hard Skills for Accountants. INAA.
Retrieved on April 23, 2024 from https://tinyurl.com/ynt94dcz

Badulescu, D., Akhtar, M. N., Ahmad, M., & Soharwardi, M. A. (2021). Accounting policies, institutional factors, and firm performance: Qualitative insights in a developing country. *Journal of Risk and Financial Management*, 14(10), 473.
Retrieved on Aril 25, 2024 from https://tinyurl.com/yc77amrn

Bakker, A. B., & De Vries, J. D. (2020). Job Demands–Resources theory and self-regulation: new explanations and remedies for job burnout. Anxiety, Stress, and Coping/Anxiety, Stress & Coping, 34(1), 1–21. Retrieved on April 18, 2024 from https://tinyurl.com/bddm3sx5

Bakker, A. B., & Demerouti, E. (2008). Towards a model of work engagement. *Career development international*, 13(3), 209-223. Retrieved on June 02, 2024 from https://tinyurl.com/bddm3sx5

Bakker, A. B., Demerouti, E., & Sanz-Vergel, A. I. (2014). Burnout and work engagement: The JD–R approach. Annu. Rev. Organ. Psychol. Organ. Behav., 1(1), 389-411.
Retrieved on June 17, 2024 from https://tinyurl.com/2p823fz4

Bakotić, D., & Rogošić, A. (2019). JOB SATISFACTION OF ACCOUNTANTS AND THEIR PROFESSIONAL ETHICS. Ekonomski vjesnik/Econviews - Review of Contemporary Business, *Entrepreneurship and Economic Issues*, 32(1), 165–177.
Retrieved on March 26, 2024 from https://tinyurl.com/34442zad

Bhandari, B. P. (2021). Correlational Research | When & How to Use. Scribbr. Retrieved on June 22, 2024, from https://tinyurl.com/mr3ssuym

Bhatti, K. K., & Qureshi, T. M. (2007). Impact of employee participation on job satisfaction, employee commitment and employee productivity. *International review of business research papers*, 3(2), 54-68. Retrieved on April 26, 2024 from https://tinyurl.com/585ktuac

Bohórquez, E., Caiche, W., Benavides, V., & Benavides, A. (2022). Motivation and job performance: Human capital as a key factor for organizational success. In Lecture notes in networks and systems (pp. 291–302). Retrieved on May 23, 2024 from https://tinyurl.com/3h9psj4f

Borman, W. C. and Motowidlo, S. J. (1993) Expanding the criterion domain to include elements of contextual performance. Retrieved on April 17 2024 from https://tinyurl.com/p3j6mvud

Chala, F. M., & Bouranta, N. (2021). Soft skills enhance employee contextual performance: the case of the maritime industry. KnE Social Sciences. Retrieved on April 10, 2024 from https://tinyurl.com/mu3akhe2

Connett, W. (2024, September 24). Hard skills: definition, examples, and comparison with soft skills. Retrieved on July 26, 2024 from https://tinyurl.com/bdz2txvzInvestopedia.

Cooper, L. A., Holderness, D. K., Sorensen, T. L., & Wood, D. A. (2019). Robotic process automation in public accounting. *Accounting Horizons*, 33(4), 15–35. Retrieved on August 17 2024 from https://tinyurl.com/5n8upyju

Deshpande, S. K., & Munshi, M. M. (2022). Impact of soft skills training on knowledge and work performance of employees in service organizations. In Springer proceedings in business and economics (pp. 81–102). Retrieved on October 7, 2024 from https://bit.ly/4ie1HX7

Dixit, A., & Upadhyay, Y. (2021). Role of JD-R model in upticking innovative work behaviour among higher education faculty. *RAUSP Management Journal*, 56(2), 156–169. Retrieved on July 24, 2024 from https://bit.ly/3B2VqNf

Dwaase, D. A., Awotwe, E., & Smith, E. O. (2020). Skills requirements of the professional accountant in a changing work environment. *IOSR Journal of Humanities and Social Science*, 25(12), 12-17. Retrieved on August 8, 2024, from https://bit.ly/4imLezW

Elamalki, D., Kaddar, A., & Beniich, N. (2024/12//). Impact of motivation on the job performance of public sector employees: The case of morocco. *Future Business Journal*, 10(1), 53. Retrieved on May 27, 2024, from https://bit.ly/4f8sBMZ

Fan, C., & Wang, J. (2022). Development and validation of a questionnaire to measure digital skills of Chinese undergraduates. *Sustainability*, 14(6), 3539. Retrieved on August 3, 2024, from https://bit.ly/4fT5sPY

Galaitsi, S. E., Pinigina, E., Keisler, J. M., Pescaroli, G., Keenan, J. M., & Linkov, I. (2023). Business continuity Management, operational resilience, and organizational resilience: commonalities, distinctions, and synthesis. International Journal of Disaster Risk Science/International Journal of Disaster Risk Science, 14(5), 713–721. Retrieved on May 20, 2024, from https://tinyurl.com/bdzxpnjz

Ghaffari, S., Shah, I., Burgoyne, J., Nazri, M., & Salleh, J. (2017). The influence of motivation on job performance: A case study at Universiti Teknoligi Malaysia. Sara Ghaffari, Dr. Ishak Mad Shah, Dr. John Burgoyne, Dr. Mohammad Nazri, Jalal Rezk Salleh., The Influence of Motivation on Job Performance: A Case Study at Universiti Teknologi Malaysia. Aust. J. Basic & Appl. Sci, 11(4), 92-99.

Groza, M. D., & Groza, M. P. (2018). Salesperson regulatory knowledge and sales performance. *Journal of Business Research*, 89, 37-46. Retrieved on May 29, 2024, from https://tinyurl.com/msbr4wbf

Hassan, M., Azmat, U., Sarwar, S., Adil, I. H., & Gillani, S. H. M. (2020). Impact of job satisfaction, job stress and motivation on job performance: a case from private universities of karachi. *Arabian Journal of Business and Management Review* (Kuwait Chapter), 9(2), 76-86. Retrieved on June 12, 2024, from https://tinyurl.com/yc428nyn

Hemakumara, M. G. G. (2020). The impact of motivation on job performance: A review of literature. *Journal of Human Resources Management and Labor Studies*, 8(2), 24-29. Retrieved on November 12, 2024, from https://tinyurl.com/2268tr95

Hirsto, H., Koskela, M., & Jokipii, A. (2023). Performing financial communication as professional practice: The interplay of consensus and tension in earnings calls. *Journal of Professions and Organization*, 10(2), 165–181. Retrieved on June 25, 2024 from https://bit.ly/3B4uk8q

Holst, Y., & Thorell, L. B. (2018). Adult Executive Functioning Inventory (ADEXI): Validity, reliability, and relations to ADHD. *International Journal of Methods in Psychiatric Research*, 27(1), e1567. Retrieved on June 27, 2024 from https://bit.ly/49mHJFk

IFRS - Conceptual Framework for Financial Reporting. (n.d.). Retrieved on June 3, 2024, from https://bit.ly/3Ba8xfx

Inayat, W., & Jahanzeb Khan, M. (2021). A study of job satisfaction and its effect on the performance of employees working in private sector organizations, *Peshawar. Education Research International*, 2021, 1-9. Retrieve on June 14, 2024, from https://tinyurl.com/mwbt7pjv

James, E. (2022, April 8). What is Correlation Analysis? A Definition and Explanation. Blog Flex MR. Retrieved on June 5, 2024, from https://bit.ly/3CXWhiG

Job Outlook 2019 report | National Association of Colleges and Employers. (n.d.). Lumina Foundation. Retrieved on May 24, 2024, from https://tinyurl.com/4ryc45fv

Joshi, P. L. (2023). A survey of the influence of skill sets on the performance of professional accountants. *Journal of Accounting, Finance and Auditing Studies.* Retrieved on March 25, 2024, from https://tinyurl.com/39uys7x8

Kagan, J. (2024, February 11). What does an accountant do? Investopedia. https://www.investopedia.com/terms/a/accountant.asp

Kahya, E. (2009). The effects of job performance on effectiveness. International Journal of Industrial Ergonomics, 39(1), 96-104. Retrieve on July 5, 2024, from https://tinyurl.com/mvaftv53

Kašpárková, L., Vaculík, M., Procházka, J., & Schaufeli, W. B. (2018). Why resilient workers perform better: The roles of job satisfaction and work engagement. *Journal of Workplace Behavioral Health*, 33(1), 43–62. Retrieved on February 2, 2024, from https://tinyurl.com/5e6em3yz

Kim, W., Han, S. J., & Park, J. (2019b). Is the Role of Work Engagement Essential to Employee Performance or 'Nice to Have'? *Sustainability*, 11(4), 1050. Retrieved on July 12, 2024, from https://tinyurl.com/3s6tavhj

Klaic, A., Burtscher, M. J., & Jonas, K. (2020). Fostering team innovation and learning by means of team-centric transformational leadership: The role of teamwork quality. *Journal of Occupational and Organizational Psychology*, 93(4), 942–966. Retrieved on June 27, 2024, from https://tinyurl.com/2y2smhw7

Kroon, N., do Céu Alves, M., & Martins, I. (2021). The impacts of emerging technologies on accountants' role and skills: Connecting to open innovation—a systematic literature review. *Journal of Open Innovation: Technology, Market, and Complexity*, 7(3), 163. Retrieved on October 15, 2024, from https://tinyurl.com/mr49ny45

Kumari, J., & Kumar, J. (2023). Influence of motivation on teachers' job performance. *Humanities & Social Sciences Communications*, 10(1). Retrieved on March 15, 2024, from https://tinyurl.com/3cfmbcxt

Kurdy, D. M., Al-Malkawi, H. N., & Rizwan, S. (2023b). The impact of remote working on employee productivity during COVID-19 in the UAE: the moderating role of job level. Journal of Business and Socio-economic Development, 3(4), 339–352. Retrieved on May 24, 2024, from https://tinyurl.com/yckzbh57

Laili, Nuri Fadilatul, & Listiadi, A. (2020). Pen-garuh Hasil Belajar Pengantar Akuntansi, Matematika Ekonomi dan Minat Belajar Terhadap Tingkat Pemahaman Akuntansi Mahasiswa Pendidikan Akuntansi Univer-sitas Negeri Surabaya. *Jurnal Pendidikan Akuntansi*, Vol.8(1), 533–539. Retrieved on December 2, 2024, from https://tinyurl.com/pp1234578

Lee, D. Y., & Jo, Y. (2023). The job demands-resource model and performance: the mediating role of employee engagement. *Frontiers in Psychology*, 14. Retrieved on March 10, 2024, from https://tinyurl.com/ysj2trkh

Lusardi, A., & Mitchell, O. S. (2011). Financial literacy around the world: an overview. *Journal of pension economics & finance*, 10(4), 497-508. Retrieve on December 2, 2024, from https://tinyurl.com/propower-2134597804453

Manzoor, F., Wei, L., & Asif, M. (2021b). Intrinsic rewards and employee's performance with the mediating mechanism of employee's motivation. Frontiers in Psychology, 12. Retrieved on March 08, 2024 from https://tinyurl.com/4srbw5ku

Martinez, J. (2008). Employers' satisfaction and perceptions of the technological skills required for the workforce (Order No. 3320027). Available from ProQuest Central. (193991985). Retrieved on April 01, 2024 from https://tinyurl.com/ytp6h88b

McCartney, A. (2024, May 17). Certified Management Accountant (CMA) certification courses | Accounting.com. Retrieved on July 09, 2024 from https://tinyurl.com/yc4cchtk

Medina, R. (2010). Upgrading yourself-technical and nontechnical competencies. IEEE potentials, 29(1), 10-13. Retrieved on March 6, 2024 from https://tinyurl.com/mrxk3zf9

Memıs, E. K., & Ergun, Z. (2023). The Effect of Argumentation-Based Inquiry Approach on Students' Academic Achievement and Analytical Thinking Skills. *International Journal of Contemporary Educational Research*, 10(2), 457-469. Retrieved on April 25, 2024 from https://tinyurl.com/3jebaxe9

Motowidlo, S. J. (2003). Job performance. Handbook of psychology: Industrial and organizational psychology, 12(4), 39-53. Retrieved on March 09, 2024 from https://tinyurl.com/yc4z7zc3

Motowildo, S. J., Borman, W. C., & Schmit, M. J. (1997). A theory of individual differences in task and contextual performance. *Human Performance*, 10(2), 71–83. Retrieved on March 18, 2024 from https://tinyurl.com/b5mdabxs

MSEd, K. C. (2023, May 4). Correlation studies in psychology research. Verywell Mind.. Retrieved on July 12, 2024 from https://tinyurl.com/yh7femm7

Mumford, M. D., Scott, G. M., Gaddis, B., & Strange, J. M. (2002). Leading creative people: Orchestrating expertise and relationships. The leadership quarterly, 13(6), 705-750. Retrieved on June 20, 2024 from https://tinyurl.com/yh7femm7

Okoye, E. I., Uniamikogbo, E. O., & Sunday, A. A. (2017, July). Accounting skills for sustainable entrepreneurial development: a study of selected small and medium scale enterprises in Edo State, Nigeria. In The 2017 International Conference on African Entrepreneurship and Innovation for Sustainable Development (AEISD). Retrieved on March 15, 2024 from https://tinyurl.com/4ref4sk5

Omodero, C. O. (2020). Factors Associated with Under-Performance of Accounting Students: Evidence from a Nigerian Public University. *International Journal of Education and Practice*, 8(3), 432–440. Retrieved on August 12, 2024 from https://tinyurl.com/yy9z45k2

Perez, J. M., Chan, Y., & Rosales, R. C. (2022). Accounting practices and organizational performance of small enterprises in Batangas City. *International Journal of Science Engineering and Management*, 9(9), 11–20. Retrieved on September 02, 2024 from https://tinyurl.com/5bbrvzhe

Personnel Selection in Organizations (N. Schmitt & W. C. Borman, eds), pp. 71-98. San Francisco: Jossey-Bass. Retrieved on March 5, 2024 from https://tinyurl.com/mv2pu5e

Salahudin, S. N. B., Alwi, M. N. R. B., Baharuddin, S. S. B., & Halimat, S. S. B. (2016). The Relationship between Work Ethics and Job Performance. ˜the œEuropean Proceedings of Social & Behavioural Sciences. Retrieved on May 23, 2024 from https://tinyurl.com/2hx846dx

Schaufeli, W. (2021). Engaging leadership: How to promote work engagement?. Frontiers in Psychology, 12, 754556. Retrieved on March 10, 2024 from https://tinyurl.com/bdh4ypd4

Schaufeli, W. B., & Taris, T. W. (2013). A Critical Review of the Job Demands-Resources Model: Implications for Improving Work and Health. In Springer eBooks (pp. 43–68).
Retrieved on March 10, 2024 from https://tinyurl.com/cj7a65hn

Schmidt N. A. & Brown J. M. (2019). Evidence-based practice for nurses: Appraisal and application of research (4th ed.). *Jones & Bartlett Learning*. Retrieved on September 12, 2024 from https://tinyurl.com/y3txy9tv

Schwabe, H., & Castellacci, F. (2020). Automation, workers' skills and job satisfaction. PloS One, 15(11), e0242929. Retrieved on April 29, 2024 from https://tinyurl.com/3n5d72ku

SFIA 7 launched - May 2018. (n.d.). SFIA. Retrieved on July 28, 2024 from https://tinyurl.com/a2577csy

Simplilearn. (2023, October 19). What is Descriptive Statistics: Definition, Types, Applications, and Examples. Simplilearn.com. Retrieved on June 13, 2024 from https://tinyurl.com/4eh5r5ej

Sinclair, S. (2023, March 14). The difference between work engagement and organisational engagement. Work Engagement. Retrieved on April 25, 2024 from https://tinyurl.com/3ep7m34k

Staff, I. (2023, December 13). Poor employee performance: lack of skills or accountability? - Insperity. Insperity. Retrieved on April 25, 2024 from https://tinyurl.com/3fr57dz7

Standards every accountant should know | The Univ of Scranton. (2022b, May 12). The University of Scranton. Retrieved on August 30, 2024 from https://tinyurl.com/4hjjb4th

Susanto, P., Hoque, M. E., Jannat, T., Emely, B., Zona, M. A., & Islam, M. A. (2022). Work-Life balance, job satisfaction, and job performance of SMES employees: The Moderating role of Family-Supportive Supervisor Behaviors. *Frontiers in Psychology*, 13. Retrieved on May 28, 2024 from https://doi.org/10.3389/fpsyg.2022.906876

Sweetman, J., Van Der Feltz-Cornelis, C. M., Elfeddali, I., & de Beurs, E. (2022). Validation of the Work Stress Screener (WOSS-13) and Resilience at Work Scale (ReWoS-24). *Journal of Psychosomatic Research*. (In press). Retrieved on September 30, 224 from https://tinyurl.com/3k5upcj2

Sypniewska, B., Baran, M., & Kłos, M. (2023). Work engagement and employee satisfaction in the practice of sustainable human resource management – based on the study of Polish employees. *International Entrepreneurship and Management Journal*, 19(3), 1069–1100.
Retrieved on March 15, 2024 from https://tinyurl.com/2njnhu37

Tammy, N. J., Medani, M. M., Ramli, R., Yunus, J. N., & Noor, R. N. H. R. M. (2020). Evaluation of human factors influencing labor productivity in construction project. In Proceedings of AICCE'19: Transforming the Nation for a Sustainable Tomorrow 4 (pp. 1549-1561). *Springer International Publishing*. Retrieved on September 05, 2024 from https://tinyurl.com/2vpzcfad

Tamunomiebi, M. D., & Oyibo, C. (2020). Work-life balance and employee performance: A literature review. *European Journal of Business and Management Research*, 5(2). Retrieved on March 30, 2024 from https://tinyurl.com/yxfvvzxx

The importance and continued relevance of international standards: a focus on ethics and independence. (2021, January 25). IFAC. Retrieved on June 24, 2024 from https://tinyurl.com/2v4hvk5s

The importance of communication in Accounting | HBS Online. (2022, June 29). Business Insights Blog. Retrieved on October 23, 2024 from https://tinyurl.com/yjasn329

Time management strategies for CPAs. (2019, November 25). Journal of Accountancy. Retrieved on October 30, 2024 from https://tinyurl.com/4ds8vc52

Tsiligiris, V., & Bowyer, D. (2021b). Exploring the impact of 4IR on skills and personal qualities for future accountants: a proposed conceptual framework for university accounting education. *Accounting Education*, 30(6), 621–649. Retrieved on October 3, 2024 from https://tinyurl.com/4hv26yrz

Wale, H. (2023, October 15). Hard skills. Corporate Finance Institute. Retrieved on July 21, 2024 from https://tinyurl.com/mvhhuswm

APPENDICES

Appendix A

ACCOUNTING PROFESSIONAL SKILLS

Adapted and Modified Questionnaire from (Ames et al., 2021), (Burnus,2019), (Sweetman et al., 2022), (Wright, 2016) , (Fan & Wang, 2022), (Christensen and Knezek, 2015), (Holst and Thorell, 2018) and (Apostolou et al., 2022).

DIRECTIONS: Read each statement carefully and write a check mark (√) on your agreed answer. Place only one check for each statement.

Be guided by the following scale:

4- Strongly Agree 3- Agree 2- Disagree 1. Strongly Disagree

Statements	Responses			
Soft Skills	4	3	2	1
A. Time management				
1. I will always ensure that I know how much time and effort it will take to complete my accounting tasks.				
2. I usually break complicated projects into more manageable tasks.				
3. I regularly create schedules for activities to be done on workdays.				
4. I will always find ways to ensure that I can continue working even amidst distractions.				
5. I will make sure that I avoid procrastination in my work.				
B. Communication				
1. I am concise, brief, and clear when communicating financial reports to users of information.				
2. I am producing well-written work and communications, including emails and letters.				
3. I effectively listen to criticisms and alternative points of view.				
4. I built a coalition to get our accounting job done.				

5. I used graphs and tables in communicating financial reports.				
C. Resilience				
1. I am always flexible in any accounting task that I might be assigned.				
2. I am coping well in any challenges in my work.				
3. I experience work pleasures.				
4. I feel that I am appreciated for my work.				
5. I am receiving sufficient work guidance, especially dealing with technicalities in applying the standards.				
D. Work Ethics				
1. I feel content if I spend my day working with accounting tasks.				
2. I strive to be self-reliant in my individual responsibilities as an accountant.				
3. I must do work in just and moral manner.				
4. I always find a way to productively use my time.				
5. I always work hard to succeed in my work.				

Statements	**Responses**			
Hard Skills	4	3	2	1
E. Analytical Skills				
1. I am proficient at focusing on the important parts of a complex problem.				
2. I accurately analyzed data to make users of information make informed decisions.				
3. I am skilled at analyzing ratios of the financial statements.				
4. I have the ability to recognize patterns and trends in data sets.				
5. I am able to see the main problems in the situation without becoming lost in the details.				

6. I am able to analyze transactions accurately.				
F. Technological skills				
1. I can browse the internet and look for information relevant to my line of work.				
2. I am able to use technology as a means to finish my accounting tasks.				
3. I am proficient in using spreadsheets to make financial statements.				
4. I used artificial intelligence and excel to create presentations for my financial reports.				
5. I know how to use accounting software such as Xero and QuickBooks as means of accounting transactions and maintaining data integrity.				
G. Basic Accounting Skills				
1. I am accurate in preparing a complete set of financial statements such as Balance Sheet, Income Statement, Changes in Equity, Cash Flows and Notes to FS.				
2. I am proficient in preparing budgets of the organization and performing variance anaylsis to support managerial decision making				
3. I am updated to tax laws and proficient in filing income tax return.				
4. I am capable of analyzing financial information to support strategic decisions and assess business performance.				
5. I can accurately journalize, record, classify, summarize and communicate economic resources.				
H. Regulatory Knowledge				
1. I am always updated to the changes in accounting standards and tax laws.				
2. I am knowledgeable about the Philippine Financial Reporting Standards and I am applying these standards to my daily work.				
3. I am knowledgeable about the Tax Reform for Acceleration and Inclusion (TRAIN) Law and I am aware of its implications in financial reporting.				
4. I understand the ethical standards promulgated by the various professional international bodies and ensure that I comply with these standards.				
5. I am knowledgeable about business laws and I ensure to comply with these laws to avoid future violations.				

Appendix B

ACCOUNTING PROFESSIONALS' JOB PERFORMANCE QUESTIONNAIRE

Adapted and Modified Questionnaire from (Ezeamama, 2019), (Peterson, 1994), (Brough et, al.,2014), and (The McKinsey Quarterly, 2006)

DIRECTIONS: Read each statement carefully and write a check mark (√) on your agreed answer. Place only one check for each statement.

Be guided by the following scale:

4- Strongly Agree 3- Agree 2- Disagree 1- Strongly Disagree

Statements	Responses			
Task Performance	4	3	2	1
A. Productivity				
1. I always complete the duties specified in my job.				
2. I meet all the formal performance requirements of the job.				
3. I fulfill all responsibilities required by my job.				
4. I never neglect aspects of the job that I am obligated to perform.				
5. I often create new ideas for improvements.				
6. I transform innovative ideas into useful applications.				
Contextual performance				
B. Satisfaction				
1. I find the kind of work I do here exciting.				
2. I find it worthwhile to invest my time delivering service at this organization.				
3. I would advise my friends to patronize this organization.				
4. I would recommend this organization as a place of work.				

5. Overall, I feel I am satisfied with my job.				
C. Work-life Balance				
1. I have a good balance between the time I spend at work and the time I have available for non-work activities.				
2. I find it difficult balancing my work and non-work activities.				
3. I believe that the balance between my work demands and non-work activities is right.				
4. Overall, I believe that my work and non-work life are balanced.				
D. Motivation				
1. I am personally satisfied when I do my job well.				
2. My self-esteem goes down when I do the job badly.				
3. I take pride in doing my job to the best of my ability.				
4. I feel unhappy when my work is not up to my usual standards.				
5. I like looking back on my working day with a sense of a job well done.				

ACCOUNTING PROFESSIONALS' WORK ENGAGEMENT

Adopted and Modified Questionnaire from (Al-Dossary, 2022)

DIRECTIONS: Read each statement carefully and write a check mark (√) on your agreed answer. Place only one check for each statement.

Be guided by the following scale:

4- Strongly Agree 3- Agree 2- Disagree 1- Strongly Disagree

Statements	Responses			
	4	3	2	1
A. Vigor				
1. I feel full of energy, especially when working on financial statements.				
2. I feel strong and active when handling accounting tasks.				
3. When I wake up, I look forward to working on financial reports.				
4. I can work on financial statements for very long periods at a time.				
5. I stay resilient and mentally tough during busy accounting periods.				
6. I always persevere, even when some accounting tasks are challenging.				
B. Dedication				
1. My accounting work feels meaningful and has purpose.				
2. I feel enthusiastic about my accounting job.				
3. My job inspires me, especially when I advise management on financial decisions.				
4. I am proud of the work I do, especially when I ensure we are complying with accounting standards.				
5. My accounting job is challenging in a good way.				
C. Absorption				

1. Time flies quickly when I'm working on accounting tasks.				
2. When I am working, I forget everything else around me.				
3. I feel happy when I work hard on financial reports.				
4. I am immersed in my accounting work.				
5. I get carried away when making financial statements.				
6. I find it difficult to detach myself from my job.				

Appendix D

MISAMIS UNIVERSITY
Ozamiz City
College of Business and Management

INFORMED CONSENT FORM

Researchers/Investigators:
Name: PRECIOSO L. MORENO III, DAWNA JULY A. PALACA, JELFHA V. JONGCO and MICHELLE KAYE G. ESPRA
Course: Bachelor of Science in Accountancy
College: College of Business and Management
Email / Contact Number: morenoprecioso518@gmail.com / 09633844577
palacadawnnajuly@gmail.com / 09054909657
jelfhavillanuevajongco@gmail.com / 09501153387
mikayespra@gmail.com / 09463711379

Research Title:

ACOUNTING PROFESSIONAL SKILLS, JOB PERFORMANCE, WORK ENGAGEMENT IN THE PROVINCE OF LANAO DEL NORTE

PART 1. INFORMATION SHEET	
Introduction	Good day! We are Precioso L. Moreno III, Dawna July A. Palaca, Jelfha V. Jongco and Michelle Kaye G. Espra, the researchers/investigators of the study entitled "Accounting Professional Skills, Job Performance and Work Engagement in the Province of Lanao Del Norte." We are BSA students at Misamis University in Ozamiz City. We are to conduct the research with Accounting Professionals of the Province Lanao Del Norte as our participants/respondents. In this vein, we are respectfully seeking your voluntary participation, being qualified to give your informed consent to take part in this study. Before you decide whether to participate or not in this study, please read the succeeding information about the study and feel free to ask questions anytime should there be anything you do not understand or want to clarify. If you agree to answer the survey questionnaires and interview, you will be asked to affix your name and signature on this form for which you will be given a copy.
Purpose	The purpose of the research paper is to determine the levels of accounting skills, job performance and work engagement among accounting professional whether a significant relationship is established. Considering the decreasing levels of performance and engagement based on international and

	local reports, it is highly important to know the relationships of these variables for the employers to create strategies to improve the performance and engagement of their accountants. This would give an enlightenment to employers and leaders of an organization to improve the deficiencies of their accountants in terms of accounting skills because based on reports, it would cost 30% of the organization's funding which can affect the company as a whole.
Type of Research Intervention	This study will be conducted through questionnaires. The gathering of data will be conducted through face to face distribution of questionnaires.
Selection of Participants/ respondents	The selection of the participants/ respondents is based on the following inclusion criteria (1) respondents must be a licensed and certified accountant (e.g Certified Public Accountant CPA, Certified Management Accountant) and (2) they must currently work in the accounting firms, business establishment, government offices and other workplace for accountants in the Province of Lanao Del Norte.
Voluntary Participation	Your participation has to be voluntary and will not affect your situation or status in any way, including your relationship with the researchers. You are free to decide if you will take part or not. If you decide to participate, you are free not to answer any questions that you do not prefer to answer.
Procedure	The participants will be given ample time when to answer the survey questionnaire. The researcher will transcribe the questions to be used for the analysis of the data. The Information and data provided by you as a participant will be utilized for this study alone and will be treated with the utmost confidentiality.
Duration	The gathering of data through the survey forms will last for 10 to 15 minutes after you receive the survey questionnaire.
Risk and Discomforts	The respondents will be protected from physical, social, or economic risks. In case the items in the survey instrument are too personal and make you feel uncomfortable, you may decline to answer any or all questions and may terminate your involvement at any time you choose.
Benefits	This study will enable you to shed light or provide understanding about what accounting skill have the significant relationship on job performance and work engagement. Thus, your responses shall be highly valued, being deemed important in the field of accountancy in order to gain knowledge on the accounting skills that greatly influences their performance and engagement.

Reimbursement	There will be no monetary expenses or costs on your part as a respondent, nor any monetary compensation for your participation in this study.
Confidentiality of Data	Only the researcher will have access to the information and responses of the participants. The personal identifying information of the participants will only be used for research analysis and will be treated with the utmost confidentiality. During the study, all data will be kept in a locked. Secure filing cabinet, of which will be discarded 6 months after the publication of the results.
Sharing of Findings	The results of this study will be presented during the research final defense of the researchers. Also, the research findings may be shared through publications and conferences with the assurance that the identities of the respondents will remain confidential.
Rights to Refuse or Withdraw	You are free to withdraw or terminate participation at any stage of the study, without the need to give any reason. You will not be penalized in case of termination of participation.
Who to Contact (Kinsa ang Kontakon)	Should there be any queries as a parent, you can contact the researchers through the following details: Name of the Researcher: Precioso L. Moreno III Cellphone Number/s: 09633844577 e-mail address: morenoprecioso518@gmail.com Name of the Researcher: Dawna July A. Palaca Cellphone Number/s: 09054909657 e-mail address: palacadawnnajuly@gmail.com Name of the Researcher: Jelfha V. Jongco Cellphone Number/s: 09501153387 e-mail address: jelfhavillanuevajongco@gmail.com Name of the Researcher: Michelle Kaye G. Espra Cellphone Number/s: 09463711379 e-mail address: mikayespra@gmail.com **STATEMENT BY THE RESEARCHERS** **(PAGPADAYAG SA NAGTUON)**

I will read the Information sheet to the potential participant. With the best of my ability, I make sure that the participant will understand the questions.

I can assure that the participant will be given an opportunity to ask questions about the study, and all the questions raised will be answered fully. I can likewise assure that the participant will not be coerced into giving consent that must be free and voluntary.

A copy of this Informed Consent Form will be provided to the participant.

Print Name of Researchers: PRECIOSO L. MORENO III
DAWNA JULY A. PALACA
JELFHA V. JONGCO
MICHELLE KAYE G. ESPRA

PART II. CERTIFICATE OF CONSENT

This research entitled "Accounting Professional Skills, Job Performance and Work Engagement in the Province of Lanao Del Norte." by Precioso L. Moreno III, Dawna July A. Palaca, Jelfha V. Jongco and Michelle Kaye G. Espra with the in of gathering information and data pertaining to the levels of accounting professional skills in relation to job performance and work engagement among accounting professionals has been presented and explained to me clearly. Since the study involves Accounting Professionals working in the Province of Lanao Del Norte, I am chosen as one of the participants/respondents.

I have read the foregoing Informed Consent Form, or it has been read to me. I had the opportunity to ask questions, which were subsequently answered fully. I consent voluntarily to be a participant of this study.

Print Name of Participant (Ngalan sa Partisipante): _____

Signature of Participant (Pirma sa Partisipante): _____

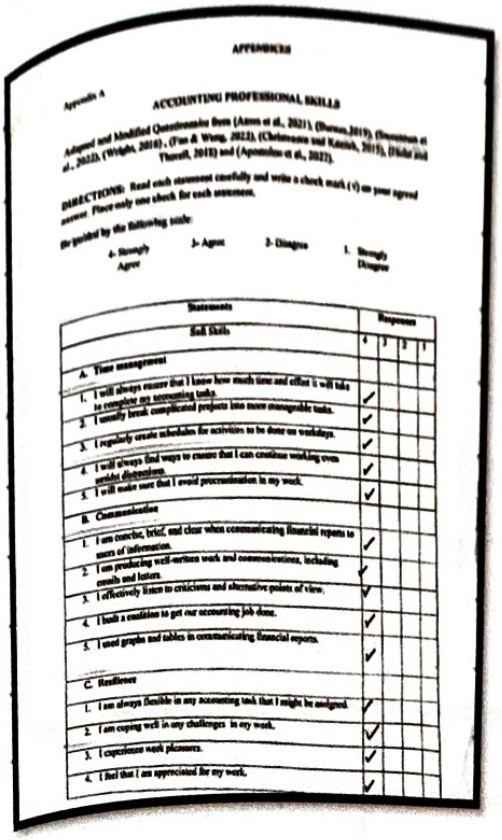
Date: _____ **[MM/DD/YYYY]**

Thumb mark

Name and Signature of the Witness

Appendix E

Sample of Filled-out Questionnaire



APPENDICES

Appendix A

ACCOUNTING PROFESSIONAL SKILLS

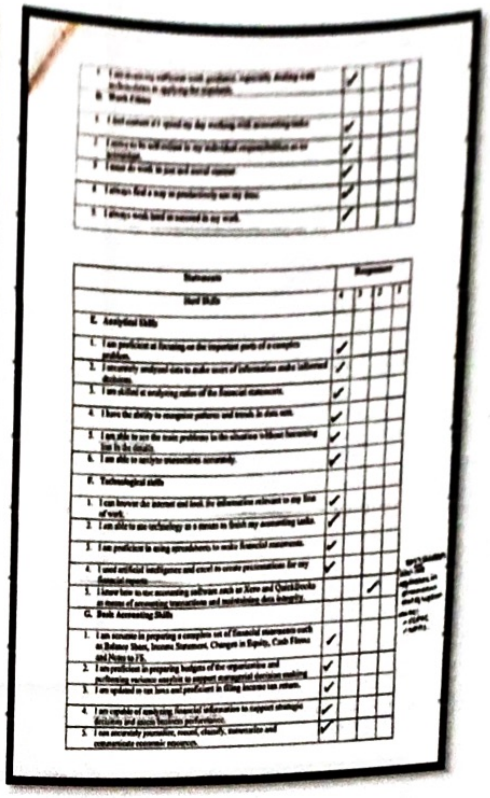
Adapted and Modified Questionnaire from (Azeez et al., 2021), (Dumas,2019), (Ibeawuchi et al., 2022), (Wright, 2016) , (Tan & Wong, 2022), (Chebrasova and Kasitsk, 2015), (Hidar and Thawell, 2018) and (Apostolou et al., 2022).

DIRECTIONS: Read each statement carefully and write a check mark (✓) on your agreed answer. Place only one check for each statement.

Be guided by the following scale:

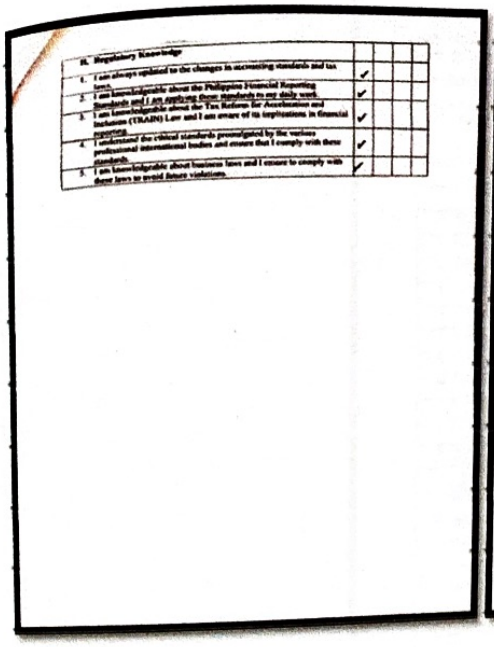
4- Strongly Agree 3- Agree 2- Disagree 1- Strongly Disagree

Statements	Response			
Soft Skills	4	3	2	1
A. Time management				
1. I will always ensure that I know how much time and effort it will take to complete my accounting tasks.	✓			
2. I usually break complicated projects into more manageable tasks.	✓			
3. I regularly create schedules for activities to be done on workdays.	✓			
4. I will always find ways to ensure that I can continue working even amidst distractions.	✓			
5. I will make sure that I avoid procrastination in my work.	✓			
B. Communication				
1. I am concise, brief, and clear when communicating financial reports to users of information.	✓			
2. I am producing well-written work and communications, including emails and letters.	✓			
3. I effectively listen to criticisms and alternative points of view.	✓			
4. I built a coalition to get our accounting job done.	✓			
5. I used graphs and tables in communicating financial reports.	✓			
C. Resilience				
1. I am always flexible in any accounting task that I might be assigned.	✓			
2. I am coping well in any challenges in my work.	✓			
3. I experience work pleasures.	✓			
4. I feel that I am appreciated for my work.	✓			

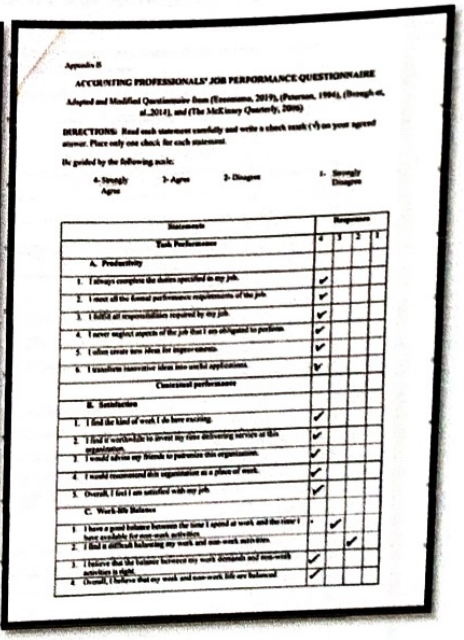


1. I am always my sufficient work guidance, especially dealing with technical issues in applying the standards.	✓			
B. Work Ethics				
1. I feel content it's good my day working with accounting tasks	✓			
2. I strive to be self-reliant in my individual responsibilities as an accountant.	✓			
3. I must do work in just and moral manner	✓			
4. I always find a way to productively use my time.	✓			
5. I always work hard to succeed in my work.	✓			

Statements	Response			
Hard Skills	4	3	2	1
E. Analytical Skills				
1. I am proficient at focusing on the important parts of a complex problem.	✓			
2. I accurately analyzed data to make users of information make informed decisions.	✓			
3. I am skilled at analyzing ratios of the financial statements.	✓			
4. I have the ability to recognize patterns and trends in data sets.	✓			
5. I am able to see the main problems in the situation without becoming lost in the details.	✓			
6. I am able to analyze transactions accurately.	✓			
F. Technological skills				
1. I can browse the internet and look for information relevant to my line of work.	✓			
2. I am able to use technology as a means to finish my accounting tasks.	✓			
3. I am proficient in using spreadsheets to make financial statements.	✓			
4. I used artificial intelligence and excel to create presentations for my financial reports.	✓			
5. I know how to use accounting software such as Xero and QuickBooks in terms of processing transactions and maintaining data integrity.			✓	
G. Basic Accounting Skills				
1. I am accurate in preparing a complete set of financial statements such as Balance Sheet, Income Statement, Changes in Equity, Cash Flows and Notes to FS.	✓			
2. I am proficient in preparing budgets of the organization and performing variance analysis to support managerial decision making	✓			
3. I am updated in tax laws and proficient in filing income tax return.	✓			
4. I am capable of analyzing financial information to support strategic decisions and ensure business performance.	✓			
5. I am accurately journalize, record, classify, summarize and communicate economic resources.	✓			



H. Regulatory Knowledge				
1. I am always updated to the changes in accounting standards and tax laws.	✓			
2. I am knowledgeable about the Philippine Financial Reporting Standards and I am applying these standards to my daily work.	✓			
3. I am knowledgeable about the Tax Reforms for Acceleration and Inclusion (TRAIN) Law and I am aware of its implications in financial reporting.	✓			
4. I understand the ethical standards promulgated by the various professional international bodies and ensure that I comply with these standards.	✓			
5. I am knowledgeable about business laws and I ensure to comply with these laws to avoid future violations.	✓			



Appendix B

ACCOUNTING PROFESSIONALS' JOB PERFORMANCE QUESTIONNAIRE

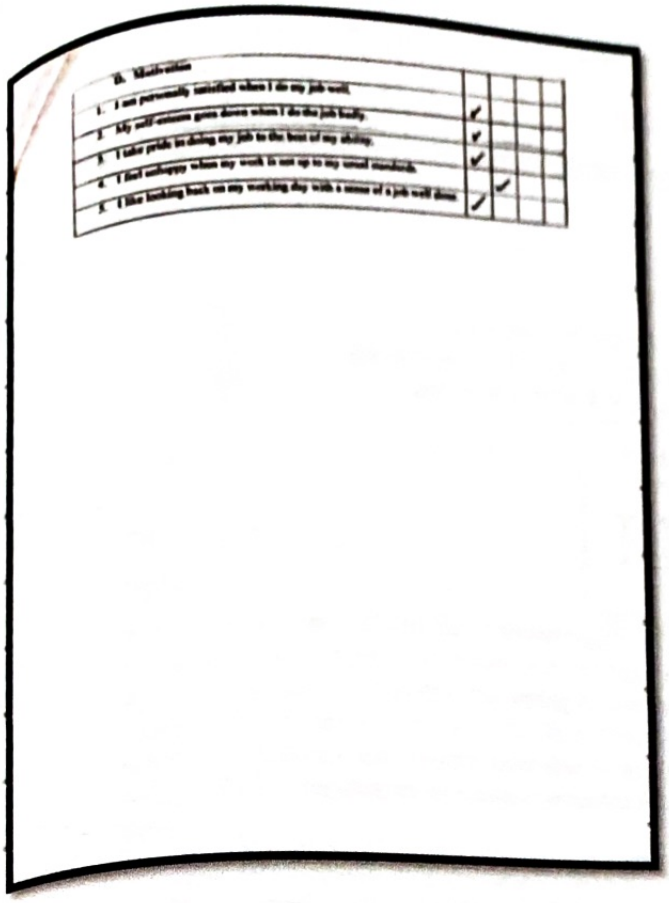
Adapted and Modified Questionnaire from (Enemuoso, 2019), (Paterson, 1994), (Brough et. al.,2014), and (The McKinsey Quarterly, 2006)

DIRECTIONS: Read each statement carefully and write a check mark (✓) on your agreed answer. Place only one check for each statement.

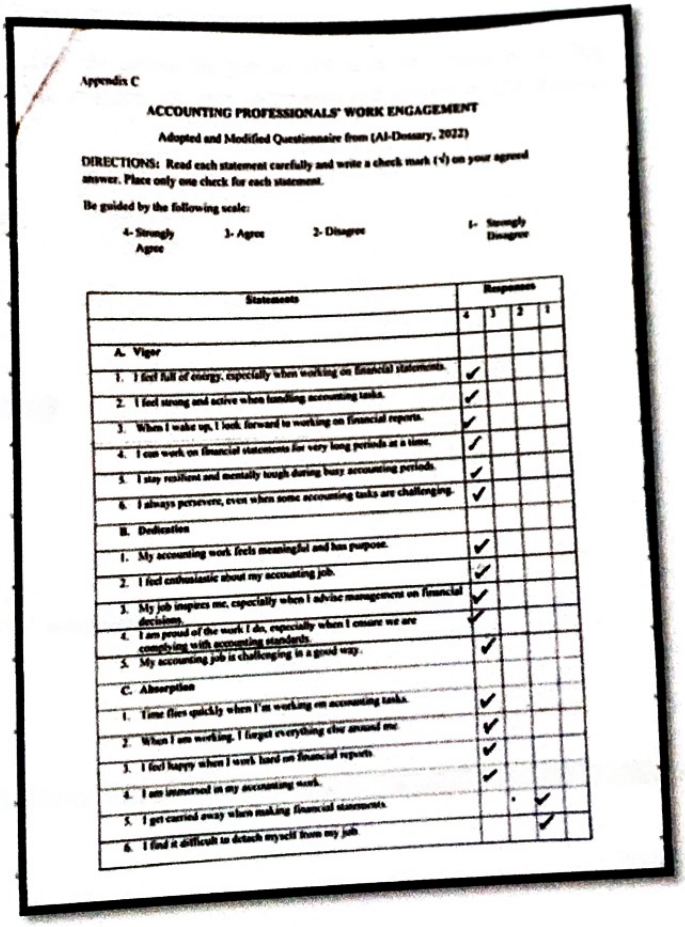
Be guided by the following scale:

4- Strongly Agree 3- Agree 2- Disagree 1- Strongly Disagree

Statements	Response			
Task Performance	4	3	2	1
A. Productivity				
1. I always complete the duties specified in my job.	✓			
2. I meet all the formal performance requirements of the job.	✓			
3. I fulfill all responsibilities required by my job.	✓			
4. I never neglect aspects of the job that I am obligated to perform.	✓			
5. I often create new ideas for improvements.	✓			
6. I transform innovative ideas into useful applications.	✓			
Contextual performance				
B. Satisfaction				
1. I find the kind of work I do here exciting.	✓			
2. I feel it worthwhile to invest my time delivering services at this organization.	✓			
3. I would advise my friends to patronize this organization.	✓			
4. I would recommend this organization as a place of work.	✓			
5. Overall, I feel I am satisfied with my job.	✓			
C. Work-life Balance				
1. I have a good balance between the time I spend at work and the time I have available for non-work activities.		✓		
2. I find it difficult balancing my work and non-work activities.			✓	
3. I believe that the balance between my work demands and non-work activities is right.	✓			
4. Overall, I believe that my work and non-work life are balanced.	✓			



B. Motivation				
1. I am personally satisfied when I do my job well.				
2. My self-esteem goes down when I do the job badly.	✓			
3. I take pride in doing my job to the best of my ability.	✓			
4. I feel unhappy when my work is not up to my usual standards.	✓			
5. I like looking back on my working day with a sense of a job well done.		✓		
	✓			



Appendix C

ACCOUNTING PROFESSIONALS' WORK ENGAGEMENT

Adopted and Modified Questionnaire from (Al-Dossary, 2022)

DIRECTIONS: Read each statement carefully and write a check mark (√) on your agreed answer. Place only one check for each statement.

Be guided by the following scale:

4- Strongly Agree 3- Agree 2- Disagree 1- Strongly Disagree

Statements	Responses			
	4	3	2	1
A. Vigor				
1. I feel full of energy, especially when working on financial statements.	✓			
2. I feel strong and active when handling accounting tasks.	✓			
3. When I wake up, I look forward to working on financial reports.	✓			
4. I can work on financial statements for very long periods at a time.	✓			
5. I stay resilient and mentally tough during busy accounting periods.	✓			
6. I always persevere, even when some accounting tasks are challenging.	✓			
B. Dedication				
1. My accounting work feels meaningful and has purpose.	✓			
2. I feel enthusiastic about my accounting job.	✓			
3. My job inspires me, especially when I advise management on financial decisions.	✓			
4. I am proud of the work I do, especially when I ensure we are complying with accounting standards.	✓			
5. My accounting job is challenging in a good way.		✓		
C. Absorption				
1. Time flies quickly when I'm working on accounting tasks.	✓			
2. When I am working, I forget everything else around me.	✓			
3. I feel happy when I work hard on financial reports.	✓			
4. I am immersed in my accounting work.	✓			
5. I get carried away when making financial statements.			✓	
6. I find it difficult to detach myself from my job			✓	

Appendix F

Approved Letter of Consent

MISAMIS UNIVERSITY
H.T. Feliciano St., Ozamiz City 7200 Philippines
College of Business and Management

LGU-SULTAN NAGA DIMAPORO, LDN
OFFICE OF THE MUNICIPAL MAYOR
RECEIVED
DATE: 1/13/24 TIME: 9:12 AM BY:

Dear Sir/Ma'am:

Blessed Day!

As part of the requirements for the course Accounting Research, the third-year students of Misamis University, taking up a Bachelor of Science in Accountancy would like to ask your permission to allow us to conduct a study entitled "Accounting Professional Skill, Job Performance and Work Engagement in the Province of Lanao Del Norte" This survey will last approximately 10-15 minutes and will be scheduled at a time convenient for the respondents. Partaking in the survey is entirely voluntary, and there are no known or presumed risks associated with taking part in this study.

In this vein, we respectfully ask your permission to be one of our respondents, being qualified to give your informed consent to take part in this study. Rest assured that the gathered data from you will remain confidential and be used for academic purposes only.

Your approval is much appreciated. We believe that you are with us on our journey in fulfilling this requirement. We would like to appreciate your cooperation and support in this research endeavor.

Sincerely,

PRECIOSO L. MORENO III
Lead Researcher

Noted by,

MR. JOSEPH GLENN G. LAPUT
Research Adviser

Approved by:

DR. EFREN Z. BARILLO, CPA
Dean, College of Business and Management

Appendix G

Statistical Output

What is the level of skills among accounting professionals in terms of soft and hard skills?

Constructs	M	SD	Interpretation
Time Management	3.586	.3611	Very High
Communication	3.422	.4237	Very High
Resilience	3.529	.3963	Very High
Work Ethics	3.578	.3966	Very High
Analytical Skills	3.285	.4644	Very High
Technological Skills	3.323	.5029	Very High
Basic Accounting Skills	3.107	.6592	High
Regulatory Knowledge	3.085	.6582	High
Accounting Professional Skills	**3.364**	**.3654**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TIME MANAGEMENT	73	2.8	4.0	3.586	.3611
COMMUNICATION	73	2.6	4.0	3.422	.4237
RESILIENCE	73	2.8	4.0	3.529	.3963
WORK ETHICS	73	2.8	4.0	3.578	.3966
ANALYTICAL SKILLS	73	1.3	4.0	3.285	.4644
TECHNOLOGICAL SKILLS	73	1.0	4.0	3.323	.5029
BASIC ACCOUNTING SKILLS	73	1.0	4.0	3.107	.6592
REGULATORY KNOWLEDGE	73	1.0	4.0	3.085	.6582
ACCOUNTING PROFESSIONAL SKILLS	73	2.4	4.0	3.364	.3654
Valid N (listwise)	73				

What is the level of job performance among accounting professionals in terms of productivity, satisfaction, work-life balance and motivation?

Constructs	M	SD	Interpretation
Productivity	3.559	.3961	Very High
Satisfaction	3.438	.4380	Very High
Work Life Balance	3.130	.3753	High
Motivation	3.386	.4260	Very High
Job Performance	**3.379**	**.3262**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PRODUCTIVITY	73	2.8	4.0	3.559	.3961
SATISFACTION	73	2.4	4.0	3.438	.4380
WORK LIFE BALANCE	73	2.3	4.0	3.130	.3753
MOTIVATION	73	2.4	4.0	3.386	.4260
JOB PERFORMANCE	73	2.5	4.0	3.379	.3262
Valid N (listwise)	73				

What is the level of work engagement among accounting professionals in terms of vigor, dedication and absorption?

Constructs	M	SD	Interpretation
Vigor	3.164	.5856	High
Dedication	3.474	.4353	Very High
Absorption	3.107	.5280	High
Work Engagement	**3.249**	**.4275**	**Very High**

Note: Interpretation: 3.25-4.0 (Very High); 2.50-3.24 (High); 1.75-2.49 (Low); 1.0-1.74 (Very Low)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
VIGOR	73	1.2	4.0	3.164	.5856
DEDICATION	73	2.8	4.0	3.474	.4353
ABSORPTION	73	1.2	4.0	3.107	.5280
WORK ENGAGEMENT	73	2.1	4.0	3.249	.4275
Valid N (listwise)	73				

Is there a significant relationship between accounting professional skills and the job performance among accounting professionals?

Job Performance	r-value	p-value	Interpretation
Accounting Professional Skills	.650**	0.000	Perfect Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61 to 1.00)

*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Correlations

		ACCOUNTING PROFESSIONAL SKILLS	JOB PERFORMANCE
ACCOUNTING PROFESSIONAL SKILLS	Pearson Correlation	1	.650**
	Sig. (2-tailed)		.000
	N	73	73
JOB PERFORMANCE	Pearson Correlation	.650**	1
	Sig. (2-tailed)	.000	
	N	73	73

**. Correlation is significant at the 0.01 level (2-tailed).

Is there a significant relationship between accounting professional skills and work engagement among accounting professionals?

Work Engagement	r-value	p-value	Interpretation
Accounting Professional Skills	.697**	0.000	Perfect Positive Correlation/Highly Significant

Note: 1). Perfect Negative Correlation (-0.61 to -1.00), Strong Negative Correlation (-0.31 to -0.60), Moderate Negative Correlation (-0.11 to -0.30), No Correlation (0.00), Weak Positive Correlation (0.01 to 0.10), Moderate Positive Correlation (0.11 to 0.30), Strong Positive Correlation (0.31 to 0.60), and Perfect Positive Correlation (0.61to 1.00)

*2). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Correlations

		ACCOUNTING PROFESSIONAL SKILLS	WORK ENGAGEMENT
ACCOUNTING PROFESSIONAL SKILLS	Pearson Correlation	1	.697**
	Sig. (2-tailed)		.000
	N	73	73
WORK ENGAGEMENT	Pearson Correlation	.697**	1
	Sig. (2-tailed)	.000	
	N	73	73

**. Correlation is significant at the 0.01 level (2-tailed).

What skill has the significant influence on job performance and work engagement among accounting professionals?

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	.761	.277		2.749	.008	.208	1.314
	TIME MANAGEMENT	.106	.115	.118	.927	.357	-.123	.336
	COMMUNICATION	-.116	.086	-.150	-1.352	.181	-.287	.055
	RESILIENCE	.269	.097	.327	2.768	.007	.075	.463
	WORK ETHICS	.191	.099	.233	1.938	.050	-.006	.389
	ANALYTICAL SKILLS	.373	.094	.531	3.979	.000	.186	.560
	TECHNOLOGICAL SKILLS	-.020	.088	-.031	-.226	.822	-.195	.155
	BASIC ACCOUNTING SKILLS	-.083	.080	-.168	-1.046	.300	-.242	.076
	REGULATORY KNOWLEDGE	.031	.074	.063	.428	.670	-.116	.178

a. Dependent Variable: JOB PERFORMANCE

Job Performance	b-value	p-value	Interpretation
Time Management	.106	.357	Does not influences
Communication	-.116	.181	Does not influences
Resilience	.269	.007	Positively influences
Work Ethics	.191	.050	Positively influences
Analytical Skills	.373	.000	Positively influences
Technological Skills	-.020	.822	Does not influences
Basic Accounting Skills	-.083	.300	Does not influences
Regulatory Knowledge	.031	.670	Does not influences

*Note: 1). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	.246	.347		.709	.481	-.448	.940
	TIME MANAGEMENT	-.236	.144	-.200	-1.639	.106	-.524	.052
	COMMUNICATION	.186	.107	.185	1.735	.088	-.028	.401
	RESILIENCE	.242	.122	.225	1.988	.050	-.001	.486
	WORK ETHICS	.142	.124	.132	1.148	.256	-.106	.390
	ANALYTICAL SKILLS	.732	.118	.795	6.218	.000	.497	.967
	TECHNOLOGICAL SKILLS	-.057	.110	-.067	-.518	.606	-.276	.163
	BASIC ACCOUNTING SKILLS	-.086	.100	-.133	-.865	.390	-.286	.113
	REGULATORY KNOWLEDGE	-.032	.092	-.049	-.343	.733	-.216	.153

a. Dependent Variable: WORK ENGAGEMENT

Work Engagement	b-value	p-value	Interpretation
Time Management	-.236	.357	Does not influences
Communication	.186	.106	Does not influences
Resilience	.242	.088	Does not influences
Work Ethics	.142	.050	Positively influences
Analytical Skills	.732	.256	Does not influences
Technological Skills	-.057	.000	Negatively influences
Basic Accounting Skills	-.086	.606	Does not influences
Regulatory Knowledge	-.032	.390	Does not influences

*Note: 1). **p<0.01 (Highly Significant); *p<0.05 (Significant); p>0.05 (Not Significant)*

Appendix H

Documentation



Research Proposal

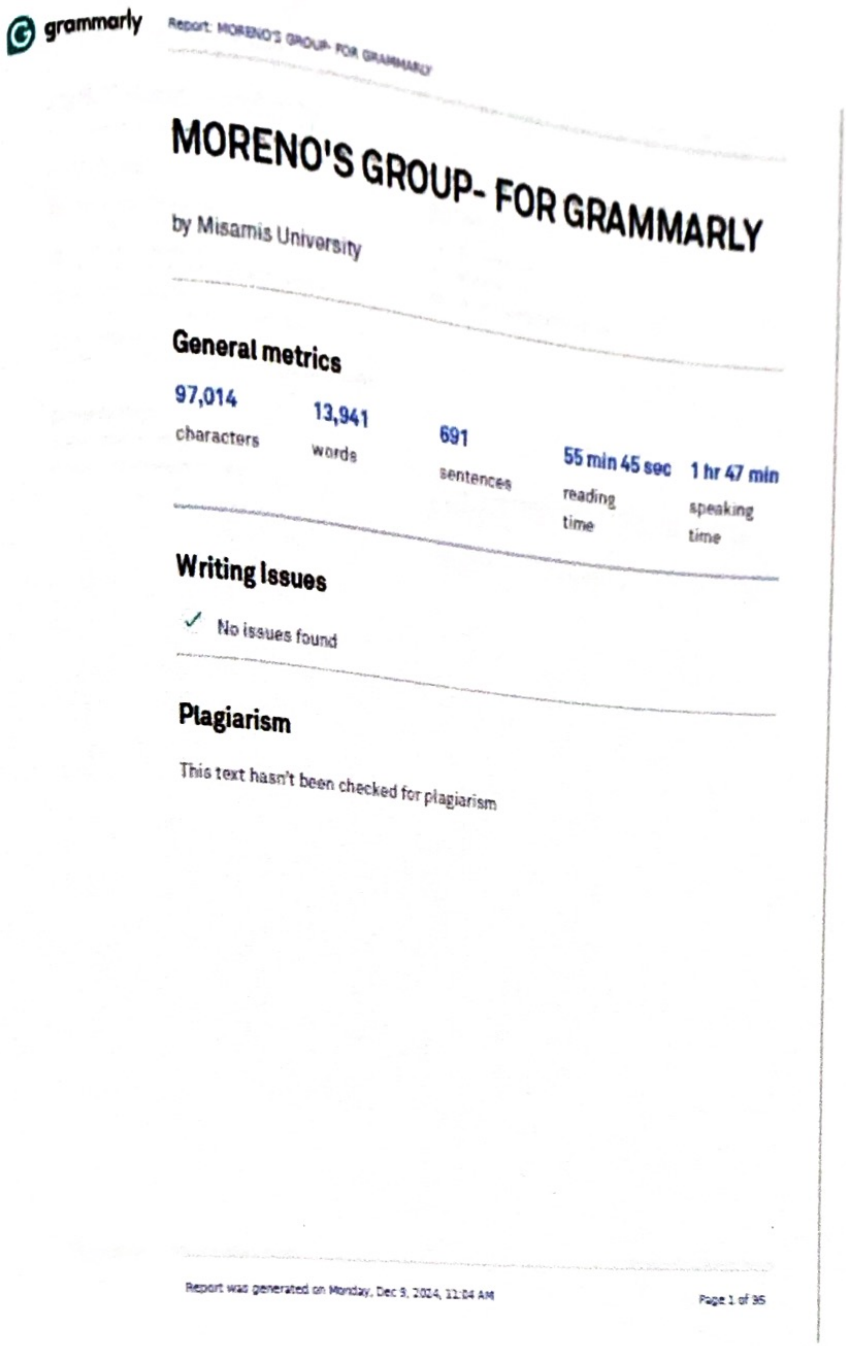


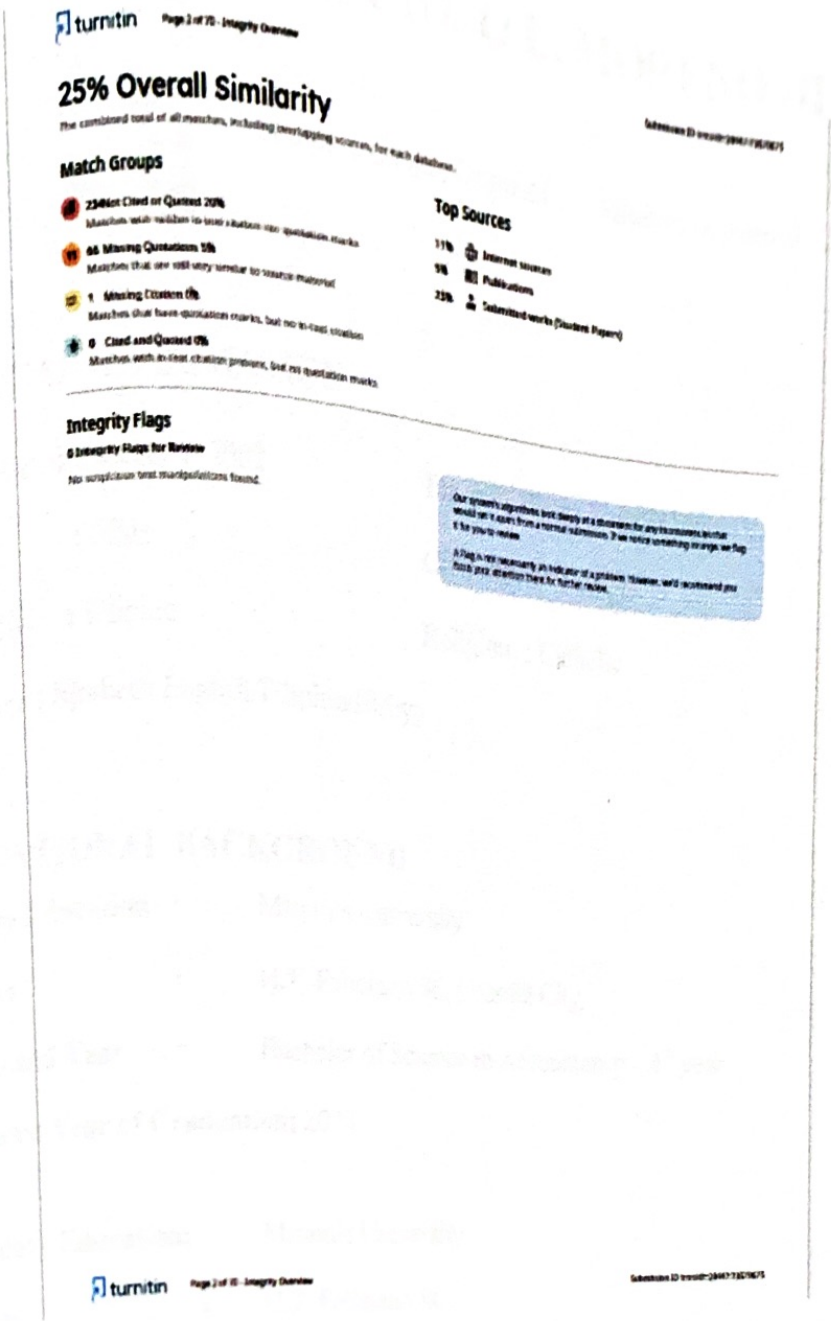
Survey



Final Defense

Grammarly


grammarly
Report: MORENO'S GROUP- FOR GRAMMARLY
MORENO'S GROUP- FOR GRAMMARLY
by Misamis University
General metrics
97,014
characters
13,941
words
691
sentences
55 min 45 sec
reading time
1 hr 47 min
speaking time
Writing Issues
No issues found
Plagiarism
This text hasn't been checked for plagiarism
Report was generated on Monday, Dec 9, 2024, 12:04 AM
Page 1 of 35



turnitin Page 2 of 70 - Integrity Overview

25% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

Submission ID trn:oid:[redacted]

Match Groups

- 23 Not Cited or Quoted 20%
  Matches with neither in-text citation nor quotation marks
- 66 Missing Quotations 5%
  Matches that are still very similar to source material
- 1 Missing Citation 0%
  Matches that have quotation marks, but no in-text citation
- 0 Cited and Quoted 0%
  Matches with in-text citation present, but no quotation marks

Top Sources

11% Internet sources
9% Publications
23% Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look closely at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

turnitin Page 2 of 70 - Integrity Overview Submission ID trn:oid:[redacted]



CURRICULUM VITAE

PRECIOSO L. MORENO III

Purok 2 Gango, Ozamiz City, Misamis Occidental, 7200

PERSONAL INFORMATION

Date of Birth: October 7, 2002

Place of Birth: Ozamiz City

Sex : Male

Civil Status : Single

Nationality : Filipino

Religion : Catholic

Language/s Spoken: English/Filipino/Bisaya

EDUCATIONAL BACKGROUND

Tertiary Education : Misamis University

Address : H.T. Feliciano St., Ozamiz City

Course and Year : Bachelor of Science in Accountancy – 4th year

Estimated Year of Graduation: 2025

Secondary Education: Misamis University

Address : H.T. Feliciano St., Ozamiz City

Year Graduated : 2020

Elementary Education: Ozamiz City Central School SPED CENTER

Address : Tinago, Ozamiz City

Year Graduated : 2015

SEMINARS OR TRAININGS ATTENDED

- Pre-deployment Seminar (August 18, 2024)
- PICPA Accountancy Week: Beyond Numbers, Redefining the Role of CPAs (2023)
- PICPA President's Conference (2024)
- Real Excellence Online Seminar on Inventories (2022)



MICHELLE KAYE G. ESPRA

Purok 4 Santo Niño, Tubod, Lanao del Norte, 9209

PERSONAL INFORMATION

Date of Birth: July 15, 2003
Sex : Female
Nationality : Filipino
Language/s Spoken: English/Filipino/Bisaya
Place of Birth: Baroy
Civil Status : Single
Religion : Catholic

EDUCATIONAL BACKGROUND

Tertiary Education : Misamis University
Address : H.T. Feliciano St., Ozamiz City
Course and Year : Bachelor of Science in Accountancy – 4th year
Estimated Year of Graduation: 2024

Secondary Education: Misamis University
Address : H.T. Feliciano St.,
Ozamiz City
Year Graduated : 2021

Elementary Education: Tubod Central
Elementary School
Address : Poblacion, Tubod,
Lanao del Norte
Year Graduated : 2015

SEMINARS OR TRAININGS ATTENDED

- Pre-deployment Seminar (August 18, 2024)
- AuditXperience: Navigating the New Era of Audit Excellence – November 2023
- PICPA ACCOUNTANCY WEEK: BEYOND NUMBERS, REDEFINING THE ROLE OF CPA'S (2023)



JELFHA V. JONGCO

Purok 1-B Carangan, Ozamiz City, Misamis Occidental
jelfhavillanuevajongco@gmail.com
09501153387

PERSONAL INFORMATION

Date of Birth : December 09, 2002
Place of Birth: Ozamiz City
Sex : Female
Civil Status : Single
Nationality : Filipino
Religion : IFI
Language/s Spoken: English/Filipino/Bisaya

EDUCATIONAL BACKGROUND

Tertiary Education : Misamis University
Address : H.T. Feliciano St., Ozamiz City
Course and Year : Bachelor of Science in Accountancy – 4th year
Estimated Year of Graduation: 2025

Secondary Education : Ozamiz City National High School
Address : Bernad St. Lam-an, Ozamiz City
Year Graduated : 2021

Elementary Education: Andrea D. Costonera Elementary School
Address : Aguada, Ozamiz City
Year Graduated : 2015

AWARDS & RECOGNITION RECEIEVED

YEAR	AWARD	SCHOOL OR ORGANIZATION
• 2022- 2024	Faculty Lister	College of Business and Management

SEMINARS OR TRAININGS ATTENDED

- Pre-deployment Seminar (August 18, 2024)
- AuditXperience: Navigating the New Era of Audit Excellence – November 2023
- PICPA Accountancy Week: Beyond Numbers, Redefining the role of CPA'S (2023)



DAWNNA JULY A. PALACA

Purok 1, Aguada, Ozamiz City, Misamis Occidental

palacadawnnajuly@gmail.com

09054909657

PERSONAL INFORMATION

Date of Birth : July 13, 2003 **Place of Birth:** Jimenez, Misamis Occidental

Sex : Female **Civil Status** : Single

Nationality : Filipino **Religion** : Seventh-Day Adventist

Language/s Spoken: English/Filipino/Bisaya

EDUCATIONAL BACKGROUND

Tertiary Education : Misamis University

Address : H.T. Feliciano St., Ozamiz City

Course and Year : Bachelor of Science in Accountancy – 4th year

Estimated Year of Graduation: 2026

Secondary Education : Holy Cross High School

Address : Kolambugan, Lanao del Norte

Year Graduated : 2021

Elementary Education : Holy Cross High School

Address : Kolambugan, Lanao del Norte

Year Graduated : 2015

AWARDS & RECOGNITION RECEIEVED

YEAR	AWARD	SCHOOL OR ORGANIZATION
• 2020-2022	With Honm4ors	Misamis University

SEMINARS OR TRAININGS ATTENDED

- Seminar- Workshop on the Handbook on the Financial Transactions of The Sangguniang Kabataan (October 2024)