



Accountants' Workload, Time Management, and Salary in Relation to their Competencies

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ABSTRACT

This study examined how the workload, time management and salary influence the accountants' competencies in the workplace using quantitative research design specifically descriptive and correlational research design, utilizing adapted structured survey questionnaires about the Accountants Workload, Time Management, and Salary in Relation to their Competencies. The Participants of this study were selected using purposive criterion sampling. The research concludes that accountants in Baliwag, Bulacan, are largely content with their compensation and workload organization but are apprehensive about career advancement and abrupt workloads. They exhibit effective financial management and time management skills, especially in organized planning. Yet, there are issues in taking on business advisory functions and leadership roles. Career development and workload allocation could improve job satisfaction and professional development. In addition, Workload has a strong correlation with the detail-orientation of accountants, that is, the ones with higher workload experience would be more detailed in their approach. Nevertheless, workload lacks strong influence over other skills such as leadership, control, and self-efficacy. Additionally, time management also correlates strongly with leadership skills, that is, accountants with improved time management would have improved leadership skills but will not influence other skills. Finally, compensation does not strongly influence any of the accountants' abilities, which implies that pay is not always the marker of their skill or professional development. The results imply that although accountants are proficient in time management and financial management, they nevertheless face difficulties in leadership positions, job distribution, and professional advancement.

Keywords: Accountants, Accounting Firms, Competencies, Correlational Study, Descriptive Research, Purposive Criterion Sampling, Quantitative Research, Salary, Time Management, Workload.

Introduction

Context and Rationale

Accounts serve as the foundation for financial integrity, regulatory compliance, and for facilitating strategic decision-making by firms. It ensures that companies stay clear of financial challenges, maintain transparency, and use resources effectively. As the accounting profession continues to evolve quickly with new technologies and changing business requirements, accountants can look forward to new opportunities to refine skills, increase productivity, and better position themselves to add greater value to their organizations' success.

Modern accounting fields now include bringing together technology, flexible workplace, and financial management. Smith et al. (2022) claims that cloud accounting software and artificial intelligence (AI) are one of the traits that evolves the field, reducing manual workload demands, and allowing accountants to focus on more important tasks. Locally, Cruz (2023) sees the increasing demand for Certified Public Accountants (CPAs) in the Philippines with the expansion of businesses and the implementation of stricter tax regimes. However, despite innovation brought about by technology, workload concerns are a critical concern (Aurora, 2024).

Accounting issues have many aspects such as workload overloading, burnout, and decreasing accuracy in financial reporting (Johnson & Lee, 2021). Most businesses have accountants handling compliance, auditing, financial analysis, etc., under tight deadlines. Based on data from Access group and Agile Market Intelligence (2024), 66% of accounting professionals find their work to be challenging and exhausting. Moreover, Santos and Ramirez (2022) in the Philippines further stated that low compensation combined with a high workload discourages new professionals from pursuing a sustainable career in accountancy.

However, there are still a couple of ways to improve accountant proficiency and competency. As an example, accounting firms with accounting software may do so with computer-based accounting software and work flexibility to boost work competencies, as well as work-life balance (Brown & Taylor, 2023). The implementation of RA 10963 or the TRAIN Law has been seen in a Philippine perspective as guide in new avenues of opportunity among tax accountants as the consequence of the increasing demand of tax competent professional (Philippine Institute of Certified Public Accountants [PICPA]

2023). Moreover, it is emphasized that better pay scales and benefits are essential for retaining staff and attracting skilled professionals (World Bank, 2023).

Despite these global findings, only few to no research studies were done on the competence of accountants in the accounting firms in Baliwag, Bulacan. Given such a scenario, accountants in Baliwag, Bulacan probably have the same struggle. But still, up to date, there is very little knowledge about how these aspects affect their skills to be accountants. This gap can be analyzed to identify localized information on the problems and challenges encountered by accounting practitioners in Baliwag, Bulacan.

The goal of the study was to investigate how workload, time management, and salary satisfaction impact accountants' competencies in Baliwag, Bulacan. This study be analysed these relationships, providing relevant knowledge that assisted organizations in making decisions and developing strategies to enhance employees' performance and work-life balance. This specific approach may not only be directed to fully support the accountants in Baliwag, Bulacan but may also be referred to in addressing the same issue within the accounting profession in other areas.

Theoretical Framework

This study is grounded by key theories that underpin the relationships between workload, time management, salary, and accountants' competencies in the context of an accounting firm.

The Job Demands-Resources (JD-R) Theory

According to Demerouti, Bakker, Nachreiner, and Schaufeli (2001), the Job Demands-Resources (JD-R) theory explains how the mechanisms of motivation and strain, along with the organizational environment, influence employees' output, well-being, and skills. From the perspective of the JD-R model, high workload is considered a job demand that may cause stress and burnout, impairing an accountant's performance and competency (Hwang, 2019; McNair and Venter, 2019; Biswas, 2018). On the other hand, time management and salary are job resources that can help employees cope with workload pressure and improve their work skills and efficiency.

By presenting this theory, it makes inputs and outputs of the study measurable, regarding the way workload influences accountants' skills and how some moderating variables such as time management and salary can be able to influence those relationships. This research aims to examine how accountants working in an accounting firm can be overwhelmed with job demands to the extent that it impairs their ability to stay focused, lead, and manage work. Doing research according to Bakker and Demerouti (2007) JD-R theory has been associated with work performance and employee engagement, which also strengthens the relevant findings.

Human Capital Theory

The Human Capital Theory (Becker, 1964) mentioned that employees represent the capitalization of economic value. Their skills, knowledge, and abilities lead to the success of any company. When investing in your employees, offering fair wages, training, and reasonable workloads can improve productivity and job performance.

According to the study, this theory implied and alluded that workload salary, and time management factors in the study are displayed in the competency of accountants in the matter of focusing, leadership, and meticulousity. Therefore, accountants will be motivated to develop their skills and improve performance when an accounting firm has sufficient resources and salaries. Crook et al. (2011) showed how organizations that invest in employee competencies tend to be more efficient and successful in business, which is relevant in the current study.

Conceptual Framework

Figure 1

Model of Accounting Competencies in relation with Workload, Time Management, and Salary

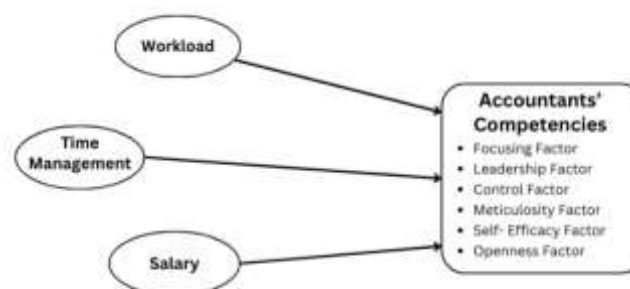


Figure 1. Model of Accounting Competencies in relation with Workload, Time Management, and salary

Figure 1 showed that Workload, Time Management, Salary are factors that can affect the Accountants Competencies who work in Baliwag, Bulacan. Workload, Time Management, Salary may influence positively or negatively the accountants' competencies depending on how these three independent variables treat them.

Competencies are the capabilities, knowledge, and qualifications that enable accountants to perform their work effectively. Specifically determined how accountants perform their jobs in the workplace with various factors. This study evaluates competencies by way of several aspects, including their focusing skill, management proficiency, how they manage their financial responsibilities, self-efficacy, and being open to innovation.

Salary is the monetary compensation received by the accountants in exchange for their professional service, typically weekly or monthly. The study assesses the accountants' perception of whether their salaries are compensated enough for their efforts, workload, and career opportunities.

Time Management refers to the ability of accountants to schedule their time effectively to maximize and achieve great outcomes of completing their tasks and the capability to meet deadlines. This is measured by efficient task scheduling, time allocation on different accounting duties, and the usage of accounting software as a tool.

Workload pertains to the number of tasks assigned to accountants to be done within a given period. It is measured based on the number of accounting-related tasks, the accuracy of the assigned work with their skills and position and

Research Questions

This study aimed to analyze the influence of workload, time management, and salary on accountants' competencies in accounting firms located in Baliwag, Bulacan. It sought to determine how these elements affect accountants' workplaces in terms of their profession and efficiency in their general performance in their duties.

Specifically, this aimed to address the following questions:

1. How may the accountants' salary be described?
2. How may the accountants' time management be described?
3. How may the accountants' workload be described?
4. How may the accountants' competencies be described in terms of:

4.1. Focusing Factor

4.2. Leadership Factor

4.3. Control Factor

4.4. Meticulosity Factor

4.5. Self-Efficacy Factor

4.6. Openness Factor

5. Do workloads influence the accountants' competencies?
6. Do time management influence the accountants' competencies?
7. Do salary influence the accountants' competencies?

Hypothesis of the Study

This study was guided and tested by the following null hypothesis below:

The accountants' workloads do not significantly influence the accountants' competencies.

The accountants' time management do not significantly influence the accountants' competencies.

The accountants' salary do not significantly influence the accountants' competencies.

Significance of the Study

This study can be used in various individuals and institutions, including researchers, accounting firms, the accounting industry, and accountants themselves. Through usage of this, their knowledge or understanding of those concerned will improve regarding if factors such as workload, salary, and time management can influence an accountants' competencies. This could lead to this knowledge being a guide for them in making decisions and could result in overall improvement for those that can be affected. Specifically, the study will help accountants understand if their workload, time management, and salary can influence their competencies, helping them improve as professionals with the knowledge that was gained from the study, like usage of the

findings in this study for their further exploration on how will they decide on their accounting-related actions and decisions, this could result in a higher management that could affect their competency improvement. For accounting firms, the findings will assist them in developing or refining strategies and standards that could benefit both their accounting employees and the organization in the long run, such as improved time management, competitive salaries, and a more balanced work environment, with the consideration on how much does this influence the accountant's competence. This study will also fulfill an essential academic requirement for the researchers in their subject, allowing them to meet their academic obligations. For future researchers, this study can serve as a reference for further exploration of the study that is related in this research.

Scope and Delimitations

This study examined factors that affect the competence of accountants in accounting firms, such as their workload, time management, and satisfaction with their salaries. It aimed to determine how the factors affect the performance, efficiency, and professional development of accountants at work. This research focuses only on accounting firms in Baliwag, Bulacan, and there are limited studies on the topic. The study was also constrained by the limited period in which they have gathered data and finished the study, which may reduce the validity or depth of the analysis. Conducting this research is important, as it can be a good source of information for those affected, specifically from accountants and accounting firms to researchers and the broader accounting profession. Examining the relationship of workload, salary, and time management on the skills of an accountant can guide decision-making processes, maximize professional development, and result in improved workplace strategies. The study will be conducted on accountants working in accounting firms in Baliwag, Bulacan.

Data was gathered using an adopted questionnaire from numerous studies and was inputted in structured google survey forms, it is then distributed to accountants working in accounting firms in Baliwag, Bulacan. The questionnaire that was adopted from different studies was designed to measure the accountants' workload, time management, salary, and competencies. Participants were chosen by means of using a purposive criterion sampling, one of the existing purposive sampling methods to ensure that the participants have met the requirements needed by the study. Data collection process was conducted in a limited time, specifically for only 3-4 months, while the method of collection was done both physically and digitally to efficiently gather data.

Considering that there is little to no existing study and data gathering on the same variables studied by the researchers in Baliwag, Bulacan, the study used and tested survey instruments from previous studies and adapted these variables' instruments locally. The responses were then gathered were processed statistically, both in descriptive and inferential, to identify the correlations between the accountants' workload, time management, salary satisfaction, and competence.

Methods

Research Design

The study used the quantitative research design. Specifically, the study adopted descriptive survey and correlational quantitative research designs. The descriptive survey quantitative research design was adopted to describe the accountants' salary, workload, time management, and competencies in terms of their focusing, leadership, control, meticulousness, self-efficacy, and openness factors. The purpose of this information is to explore patterns among the participants' experiences and capabilities based on these specific dimensions. As indicated by Creswell and Creswell (2023), descriptive research involves closely examining data to identify emerging themes with minimal interpretation.

Correlational research design was used to know if there is a significant relationship between the accountants' salary, workload, time management, and their competencies. Specifically, this explored whether the variables, namely the accountants' salary, workload, time management, significantly influence their competencies. The accountants' competencies were divided into 5 factors, namely the leadership, control, meticulousness, self-efficacy, and openness factors. According to Creswell and Creswell (2023), correlational design is useful for determining whether two or more variables have a relationship with each other, and whether this relationship is means that one variable influences the other variables, this could also be a pattern between these variables in they affect each other.

Respondents

The participant of this study focused on accountants in accounting firm located in baliwag. The total population for this study consisted of 5 Accounting firms with 12 accounting employees. To ensure the reliability of data collection and analysis, all accountants in these firms were the sample population.

Given the sparse numbers of accountants in accounting firms in Baliwag, Bulacan, the study used purposive criterion sampling.

The Sample was chosen based on these characteristics; Firstly, the respondents must be presently involved in accounting practice. Second, the respondents must be employed and involved in accounting practice within Baliwag, Bulacan.

Instrument

In this study, a structured questionnaire was used to collect data. The questionnaire was then distributed in the form of Google Forms and answered online by the respondents. There are a total of 4 sections. Each section will represent each variable, namely respondents' time management, salary,

workload, and competencies, using a 4-point Likert scale as the measurement type. The Likert scale used in the questionnaire was as follows: (1) Strongly Disagree, (2) Disagree, (3) Agree, and (4) Strongly Agree.

The first section of the questionnaire assessed the respondents' time management, containing five statements answerable on the Likert scale. The instrument was adopted from the study entitled "View of the Relationship between Workload, Time Management, and Salary on Employee Work-Life Balance in a Private Company" by Hashim, et al. (2022). Cronbach's Alpha was used as a form of reliability testing. It was shown in the adopted study that the questionnaire has a Cronbach alpha of 0.844 which means it has a moderate reliability. This exceeded the acceptable limit of 0.6.

The second section of the questionnaire measures the accountants' salary, also containing five statements, measured using the same Likert scale. This section was also adopted from the study by Hashim et al. (2022). The reliability test for this section has a Cronbach's Alpha value of 0.745, resulting in moderate reliability.

The third section of the questionnaire measures the accountants' workload. This contains five statements, answerable by Likert scale. The questionnaire used was adopted from the study of Malau and Kasmir (2021) entitling "Effect of Workload and Work Discipline on Employee Performance of PT. XX with Job Satisfaction as an Intervening Variable". The reliability test for this section was assessed using the SmartPLS, which results with the validity equivalent of average variance extracted (AVE) 0.766, the points was higher than the threshold of 0.5 AVE.

The last section of the questionnaire measures the accountants' competencies. This questionnaire is grouped into 6 factors, namely Focusing, Leadership, Control, Meticulousness, Self-Efficacy, and Openness Factors. Each factor contains different statements, totaling 17 statements. Specifically, there are total of 4 statements for Focusing, 3 statements for Leadership, 3 for Control, 2 for Meticulousness, 3 for Self-Efficacy, and 2 for Openness Factor. The instrument was adapted from the study of Dinu et. al. (2024), entitling "How 'Accountant' Are You on the Bean Counter Scale? A Validation Study". The questionnaire was validated thoroughly, beginning with a review of relevant literature, then earning approval from 12 senior accounting experts with over 10 years of professional expertise, they have rated each statement in the questionnaire using the 5-point Likert scale. The items were then retained and were deemed clear and relevant by 75% of the professionals. Cohen's kappa statistic was used to check how much different raters agreed with each other. This has helped them make sure that the questionnaire items were consistent and valid.

Aside from validity from the previous studies where questionnaire is adopted, all questionnaires have gone through a pilot testing phase before distribution to the actual respondents to deepen the validity of the instrument, the results were then run through Jamovi reliability testing to know their Cronbach's Alpha. The first section of the instrument, 'Time Management' in which measures the accountants' time management, gained Cronbach's alpha of 0.882. The second section of the instrument 'Salary', which measures the accountants' salary fairness, gained Cronbach's alpha of 0.903. The third section of the instrument 'Workload', which measures the accountants' level of workload in which they work at, gained Cronbach's alpha of .735.

The last section of questionnaire 'Accountants' Competencies', which measures the accountants' skills and behaviors that contributes to the organization, has total of six (6) factors. Each factor instrument was tested for its validity. The first factor 'Focusing' gained Cronbach's alpha of 0.874. The second factor 'Leadership' gained Cronbach's alpha of 0.706. The third factor 'Control' gained Cronbach's alpha of 0.847. The fourth factor 'Meticulosity' gained Cronbach's alpha of 0.732. The fifth factor 'Self - Efficacy' gained Cronbach's alpha of 0.656. The last factor 'Openness' gained Cronbach's alpha of 0.635.

All the sections of the instrument, including the last section's factors gained Cronbach's alpha higher than 0.6, in which has a level of reliability 'quite reliable', 'reliable', and 'very reliable'. This means that all sections of the instruments, including its factors, have passed the Cronbach's alpha reliability test.

Data Gathering Procedure

To collect the necessary data for the study, the researchers allocated time to find and adopt a suitable questionnaire. The list of accountants and accounting firms was then obtained with the approved consent of the City Mayor and the research professor, allowing data collection from the Baliwag Business Licensing Permit Office. Before data collection was proceeded, the researchers first earned the approvals of the concerned officers to ensure the validity of the collection process. The researchers sought their approvals from the research professor and adviser, program chair of the Department of Accountancy and Accounting Information System, dean of the School of Business and Accountancy, ethics committee, data privacy officer, and the academic director of National University Baliwag School. The validation from these persons will not also validate the collection process but also ensures that the study have complied with the Data Privacy act of 2012 (Republic Act No. 1973), which mandates protection of personal information in the Philippines.

The researchers were transparent with participants, explaining that the data would be exclusively used by the researchers and solely for the purpose of completing the study. They made sure participants understood the study's objectives, duration, and any potential risks and benefits, as well as their right to discontinue participation in the study at any time without facing any consequences.

To comply with the principles of confidentiality and data security, the researchers implemented strict guidelines for data handling. A method of restriction of access of the responses only for the main devices of groups were incorporated as a storage method, this will ensure the protection of privacy of the participants. The researchers have also committed to a responsibility that once the study is done, they will delete all the data collected from the respondents from their main devices. These processes ensure that no personal information will be subject to data breaching, or unauthorized disclosure of data, this will respect the privacy of the respondents.

Data Analysis

The respondents' responses were tabulated, tallied, and analyzed using Jamovi. Both descriptive and inferential statistics will be utilized to analyze the data.

Descriptive statistics such as mean and standard deviation were used to describe the accountants' salary, time management, and workload towards their competencies.

Inferential statistics such as Pearson r moment correlation was utilized to determine if accountants' salary, time management, and workload significantly influence their competencies.

Ethical Considerations

The study utilized numerous ethical considerations to ensure that the paper has gone through the appropriate processes and that the rights of certain individuals were not violated throughout the data-gathering procedures. It also adapted methods to assist the consistency and validity of the data and its analysis.

In every possible instance that the researchers were to execute data collection procedures, especially if it's outside school premises, it is only fitting that they acquire the approval of their research adviser before continual. To request authorization, the researchers must provide a letter of intent and purpose to continue their data-gathering methodologies. The letter must be read thoroughly and signed by the research adviser to ensure approval and consent. Consent and approval from the informants are required as well before the survey takes place. A letter of informed consent will be given to the informants for them to read and check. Said letter implies and should contain the intent of the survey, the purpose of the study, and the confidentiality of the information given by the participants. The letter should also have the respondent's signature and name to guarantee their willingness to undergo the interview. Additionally, Institutional Review Board (IRB) approval may not be required, even if the study involves human participants, the research does not involve personally identifiable information or sensitive data, and an IRB review may not be mandatory.

The data from the informants have now been collected and presented. The survey results, that served as evidence, are to be of exclusivity among the researchers only and for the purpose of their study. This helped the researchers garner results beneficial to their study. Confidentiality is among the considerations to be taken upon by the researchers alongside the letter of informed consent. The researchers made sure to keep information that is viable to their study and ensured that it is free from prejudice.

The study strictly adhered to the provisions of the Data Privacy Act of 2012 (Republic Act No. 10173) for protection of personal and professional information. The researchers made certain in the participant observation that the names and identities of the informants during the observation proper were to be kept under wraps. However, the researchers were required to release names, if need be, in the research paper. To ascertain the full security and anonymity of the participants. This process was done out of respect and protection of privacy among the individuals connected to the study and to ensure the safety of their well-being and sensitivity of information.

The accuracy and integrity of the research findings are critical to the study's credibility. The researchers ensured that all data is accurately recorded and analyzed without manipulation or bias. Any conflicts of interest that arise were transparently disclosed to maintain research integrity. Furthermore, the study's results have been presented objectively, ensuring that there is no misrepresentation or distortion of data

Results and Discussions

This part discussed the quantitative analysis of accountants working in Baliwag accounting firms to assess their satisfaction regarding their salary, workload, and competencies. This part also contains correlation analysis to find if there's a significant relationship between the accountants' salary, workload, and time management in regard to their competencies.

Pertaining to related correlational studies about competencies, researchers have found out that these six factors of competencies, namely focus, openness, control, self-efficacy, meticulousness, and leadership, are ones that professional accountants most often possess and used. These competencies are often needed in their workplace, have been assessed to be important to find out an accountants' overall competency and skills in their profession (Dinu et al., 2024). Other studies have shown that higher compensation from an accountant achieves more performance, as reflected in return on assets of the companies, stating that compensation benefits are also important in audit firms (Zhang et al., 2025). Additionally, Other studies have proven for workload influences the employees' commitment and their performance in the company (He et al., 2024). Accountants and auditors have also believed time management has an impact on accountants' ability to meet deadlines and handle their workload efficiently (Monét, 2023).

The Extent of Salary Satisfaction among Accountants

Salaries are believed to play an important role in job satisfaction and retention of employees. For instance, a study in 2022 by PayScale has shown that 78% of employees are believed to remain in an organization that is committed to paying fairly (Psico-smart, 2022). Additionally, Ohemeng et al. (2025) highlighted having fair salary benefits such as insurances and bonuses impacts the employee's overall satisfaction and loyalty to their workplace. Table 1 presents the extent of salary satisfaction among accountants working in Baliwag accounting firms. This finding aligns with the study by Judge et al.

(2017), which emphasizes the impact of salary fairness on job satisfaction and employee retention. Similarly, Ohemeng et al. (2020) found that equitable compensation significantly influences employees' motivation and organizational commitment.

Table 1. Assessing the Accountants' Salary satisfaction.

No.	Assessing the Accountants' Salary		1	2	3	4	Mean	SD	VI
1	I am fairly rewarded for the effort I put in for the organization.	f	0	4	4	4	3.00	0.853	A
		%	0	33.3	33.3	33.3			
2	I am satisfied with the salary I receive for my job.	f	0	4	6	2	2.83	0.718	A
		%	0	33.3	50.0	16.7			
3	I am satisfied with the benefits I receive (e.g., insurance, medical coverage).	f	3	1	5	3	2.67	1.15	A
		%	25.0	8.3	41.7	25.0			
4	I receive adequate recognition when I do my job well.	f	1	3	7	1	2.67	0.778	A
		%	8.3	25.0	58.3	8.3			
5	I have opportunities for promotions.	f	0	1	3	8	2.58	0.669	A
		%	0	8.3	25.0	66.7			
Overall							2.75	0.834	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 1 presents findings, with the highest-rated statement, "I am fairly rewarded for the effort I put in for the organization," having a mean of 3.00 (SD = 0.853) with a verbal description of "Strongly Agree" shows that many accountants feel their compensation aligns with their contributions. However, the lowest mean of 2.58 (SD = 0.669) with a verbal description of "Agree" for "I have opportunities for promotions" highlights concerns about career growth. The overall mean score of 2.75 (SD = 0.833) with a verbal description "Agree" suggests that most respondents agree with statements regarding their salary.

The level of Time Management of the Accountants

Time management is believed to be essential for accountants, ensuring to meet their deadlines in times that financial statements and reporting deadlines are needed for the organization. Most of them need to effectively manage time, particularly during quarterly and year-end where financial closures are needed for transparency in reporting. According to RSM Global (2024), efficient time management leads to better handling of responsibilities, accurate work, and improving the overall productivity of an employee in their workplace. Table 2 presents the level of time management among accountants working in Baliwag accounting firms.

Table 2. Assessing the Accountants' Time Management

No.	Assessing the Accountants' Time Management		1	2	3	4	Mean	SD	VI
1	I know what are my habits that help me use my time effectively.	f	0	0	9	3	3.25	0.452	SA
		%	0	0	75.0	25.0			
2	I create a new "to do" list every time I work.	f	0	2	9	1	2.92	0.515	A
		%	0	16.7	75.0	8.3			
3	I use my prime work times to complete more important tasks.	f	0	1	8	3	3.17	0.577	A
		%	0	8.3	66.7	25.0			
4	I use a formal system to organize my work plan.	f	0	0	10	2	3.27	0.389	SA

		%	0	0	83.3	16.7			
5	I have an efficient system for integrating items from my lifetime and 1-3 year list of goals into my daily work task.	f	0	1	10	1	3.00	0.426	A
		%	0	8.3	83.3	8.3			
Overall							3.12	0.472	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 2 presents findings, the highest-rated statement, "I use a formal system to organize my work plan," had a mean of 3.27 (SD = 0.389) or verbal interpretation of "Strongly Agree", showing that many accountants rely on structured planning methods. Meanwhile, "I create a new 'to-do' list every time I work" had a lowest mean of 2.92 (SD = 0.515) or verbal interpretation of "Agree", indicating some variability in personal time management habits. The overall mean score is 3.12 (SD = 0.4718) or verbal interpretation of "Agree", saying that respondents generally **agree** that they manage their time effectively. Pearson r correlation analysis explored the link between structured planning and productivity, reinforcing the importance of effective time management in professional success. Time management training enhances general job performance and well-being, according to Aeon and Aguinis (2021).

The level of Workload of the Accountants

Proper workload management is essential to the accountants' performance and overall satisfaction on the job. Accountants often struggle in meeting deadlines during fiscal year-end and tax seasons where their compliance activities are due. Effective management of workload allows these professionals to manage their responsibilities without stress. As stated by West and Shanafelt (2019), professionals who continuously manage their workloads tend to be less stressed. The data presented in Table 3 shows the result of the level of workload management of the accountants in accounting firms in Baliwag.

Table 3. Assessing the Accountants' Workload Management

No.	Assessing the Accountants' Workload		1	2	3	4	Mean	SD	VI
1	I never get a job that is sudden and must be completed quickly.	f	2	5	5	0	2.25	0.754	D
		%	16.7	41.7	41.7	0			
2	I can complete the work given by the company well.	f	0	1	7	4	3.25	0.692	A
		%	0	8.3	58.3	33.3			
3	I rarely get a large number of jobs that are not my duties and responsibilities.	f	1	2	6	3	2.92	0.900	A
		%	8.3	16.7	50.0	25.0			
4	The job given is in accordance with the skills I have.	f	1	0	9	2	3.00	0.739	SA
		%	8.3	0	75.0	16.7			
5	The work assignments given are not too many.	f	1	3	7	1	2.67	0.778	A
		%	8.3	25.0	58.3	8.3			
Overall							2.82	0.773	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 3 expressed findings, "I can complete the work given by the company well" received the highest mean of 3.25 (SD = 0.692) or verbal interpretation of "Strongly Agree", showing abilities in handling assigned tasks. However, the lowest mean of 2.25 (SD = 0.754) or verbal interpretation of "Disagree"

for "I never get a job that is sudden and must be completed quickly" suggests that sudden work demands are a common challenge, with an overall mean of 2.82 (SD = 0.773) or verbal interpretation of "Agree", saying that a moderate level of accordance with workload-related statements. Pearson r correlation was applied to explore the connection between workload management and job efficiency, emphasizing the need for better task allocation strategies to boost productivity and reduce work pressure. Supporting this finding, Shanafelt et al. (2019) discovered that professionals who manage their workload well report higher workplace engagement and lower levels of stress.

The extent of accountants' competencies

Accountants require a combination of technical expertise and strategic insight to meet their profession's forever-changing demands. Not just competence in financial reporting and compliance, skills such as leadership, decision-making, and adaptability are also important (Elo et. al., 2024). Effectively managing workloads is crucial for sustaining these skills, as excessive demands can lead to stress and negatively affect their performance (West & Shanafelt, 2019). Strong leadership qualities can enhance career success, while meticulous attention to detail is essential for ensuring accuracy in financial control. Lastly, having confidence in one's skills and a readiness to learn helps accountants adapt to technological advancements and industry changes. By improving these abilities, accountants can better confront challenges and enhance their overall effectiveness. Table 4.1 to 4.6 shows the extent of accountants who work in accounting Baliwag's competencies in their workplace.

Table 4.1. Assessing the Accountants' Focusing Competencies

No.	Assessing the Accountants' Focusing Competencies		1	2	3	4	Mean	SD	VI
1	I find it very difficult to assume the role of a business partner.	f	0	5	5	2	2.75	0.754	A
		%	0	41.7	41.7	16.7			
2	I find it difficult to get involved in decision-making issues.	f	0	4	6	2	2.83	0.718	A
		%	0	33.3	50.0	16.7			
3	I find it difficult to carry out other activities besides record keeping.	f	0	4	5	3	2.92	0.793	A
		%	0	33.3	41.7	25.0			
4	As a rule, I only limit myself to complying with fiscal and bureaucratic requirements.	f	0	7	2	3	2.67	0.888	A
		%	0	58.3	16.7	25.0			
Overall							2.79	3.153	A
Legend:	<i>Rating</i>	<i>Verbal Interpretation</i>							
	3.25- 4.00	Strongly Agree	SA						
	2.50- 3.24	Agree	A						
	1.75- 2.49	Disagree	D						
	1.00 -1.74	Strongly Disagree	SD						

Table 4.1 addresses the accountants' focusing competency. The highest mean score (M = 2.92, SD = 0.793) or verbal interpretation of "Agree", was registered under the statement, "I find it difficult to carry out other activities besides record-keeping," which implies that accountants find it difficult to perform other tasks other than book-keeping. Meanwhile, the lowest mean score (M = 2.83, SD = 0.718) or verbal interpretation of "Agree", was in "I find it difficult to get involved in decision-making issues," which shows a mild difficulty in strategic roles. The overall mean (M = 2.79, SD = 3.153) or verbal interpretation of "Agree", shows that accountants are generally in concurrence with the difficulty of focusing outside their traditional roles. A study by Smith et al. (2020) on evolving roles of accountants found that the majority of professionals face resistance in transitioning from compliance roles to strategic business partnerships. The present findings are consistent with this and recommend further professional development as a necessity.

Table 4.2. Assessing the Accountants' Leadership Competencies

No.	Assessing the Accountants' Leadership Competencies		1	2	3	4	Mean	SD	VI
1	I enjoy public speaking, presenting, discussing, reporting and defending points of view in various formal and informal situations.	f	0	2	9	1	2.92	0.515	A
		%	0	16.7	75.0	8.3			
2	I enjoy managing various projects and work teams.	f	0	2	6	4	3.17	0.718	A
		%	0	16.7	50.0	33.3			

3	I like to assume the role of leader, organize and delegate tasks, motivate and develop people.	f	0	1	10	1	3.00	0.426	A
		%	0	8.3	83.3	8.3			
Overall							3.03	0.553	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 4.2 addresses the leadership traits of accountants, highlighting their strengths and challenges. The highest mean score ($M = 3.17$, $SD = 0.718$) or verbal interpretation of “Agree”, was registered under the statement, “I enjoy managing different projects and work teams,” which implies that accountants feel confident in leadership roles and overseeing multiple responsibilities. Meanwhile, the lowest mean score ($M = 2.92$, $SD = 0.515$) or verbal interpretation of “Agree”, was in “I enjoy public speaking, presenting, discussing, reporting, and defending views” which shows a level of reluctance or discomfort with public speaking and verbal communication. The overall mean score ($M = 3.03$, $SD = 0.553$) or verbal interpretation of “Agree”, reflects a general agreement among accountants regarding their leadership skills. A survey by Johnson et al. (2019) rationalized that accountants have increasingly embraced managerial positions in companies. The low score in public speaking indicates the necessity of training in communication skills to maximize their potential.

Table 4.3. Assessing the Accountants' Control Competencies

No.	Assessing the Accountants' Control Competencies		1	2	3	4	Mean	SD	VI
1	I protect the financial resources of the company so that they are not spent too easily by managers.	f	0	0	9	3	3.25	0.452	SA
		%	0	0	75.0	25.0			
2	I collect, interpret and communicate the history of accounting figures, being a "watchdog" of financial objectives.	f	0	2	9	1	2.92	0.515	A
		%	0	16.7	75.0	8.3			
3	Draw management's attention to the financial implications of the company's actions.	f	0	0	10	2	3.17	0.389	A
		%	0	0	83.3	16.7			
Overall							3.11	0.452	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 4.3 addresses the accountants' control competencies. The highest mean score ($M = 3.25$, $SD = 0.452$) or verbal description of “Strongly Agree”, was registered under the statement, “I protect the financial resources of the company so that they are not spent too easily by managers,” which implies that there are good practices for safeguarding the finances of the company. Meanwhile, the lowest mean score ($M = 2.92$, $SD = 0.515$) or verbal description of “Agree”, was in “I collect, interpret and communicate the history of accounting figures” which shows the challenge in the articulation of the financial results communication. The overall mean score ($M = 3.11$, $SD = 0.452$) or verbal description of “Agree”, demonstrates understanding control skills, but there is a need for more effort in the advisory functions. A survey by Smith (2020) on achieving strict financial controls eliminates the possibility of mismanagement, whereas Garcia & Lopez (2021) argue that simply improving communication adds value to financial decision making.

Table 4.4. Assessing the Accountants' Meticulosity Competencies

No.	Assessing the Accountants' Meticulosity Competencies		1	2	3	4	Mean	SD	VI
1	I am a precise, rigorous and methodical accountant.	f	0	3	7	2	2.92	0.669	A
		%	0	25.0	58.3	16.7			
2	I am an extremely rigorous accountant.	f	0	2	9	1	2.92	0.515	A
		%	0	16.7	75.0	8.3			
Overall							0.592	2.92	A

Legend:	<i>Rating</i>	<i>Verbal Interpretation</i>	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 4.4 measures the meticulousness competency of accountants. Both items, "I am a precise, rigorous and methodical accountant." and "I am an extremely rigorous accountant," were given the same mean score ($M = 2.92$, $SD = 0.669$ and 0.515 , respectively) with the verbal interpretation of "Agree". The general mean ($M = 2.92$, $SD = 0.592$) implies that accountants appreciate thoroughness in their work. Patterson et al. (2021), stated that attention to detail continues to be a core characteristic among accounting professionals

Table 4.5. Assessing the Accountants' Self- Efficacy Competencies

No.	Assessing the Accountants' Self- Efficacy Competencies		1	2	3	4	Mean	SD	VI
1	I always get information about the asset control of the firm I work for.	f	0	0	11	1	3.08	0.289	A
		%	0	0	91.7	8.3			
2	I always provide accurate and timely information about the company's capital and results.	f	0	0	11	1	3.08	0.289	A
		%	0	0	91.7	8.3			
3	I always make rational decisions for the preservation, expansion of assets and continuity of the company.	f	1	0	10	1	2.92	0.669	A
		%	8.3	0	83.3	8.3			
Overall							3.03	0.416	A

Legend:	<i>Rating</i>	<i>Verbal Interpretation</i>	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 4.5 measures confidence in accountants' competence in their self-efficacy. The highest mean ($M = 3.08$, $SD = 0.289$) having verbal interpretation "Agree" was found in both "I always get information about the asset control of the firm I work for." and "I always provide correct and timely information about the company's capital and results," reflecting confidence in managing financial information. The lowest mean ($M = 2.92$, $SD = 0.669$) having verbal description "Agree" in "I always make rational decisions for the preservation, expansion, and continuity of the company" indicates relative skepticism in decision-making. The overall mean ($M = 3.03$, $SD = 0.416$) suggests overall agreement with self-efficacy in asset management. Financial decision-making is one area where accountants need further empowerment to utilize company resources most effectively, says Torres (2022).

Table 4.6. Assessing the Accountants' Openness Competencies

No.	Assessing the Accountants' Openness Competencies		1	2	3	4	Mean	SD	VI
1	I am willing to experiment with new solutions.	f	0	0	11	1	3.08	0.289	A
		%	0	0	91.7	8.3			
2	I am proactive, open to advice and sensitive to social and psychological aspects that affect interpersonal relationships.	f	1	0	10	1	2.92	0.669	A
		%	8.3	0	83.3	8.3			
Overall							3	0.479	A

Legend:	Rating	Verbal Interpretation	
	3.25- 4.00	Strongly Agree	SA
	2.50- 3.24	Agree	A
	1.75- 2.49	Disagree	D
	1.00 -1.74	Strongly Disagree	SD

Table 4.6 measures the accountants' openness competency. The highest mean ($M = 3.08$, $SD = 0.289$) with verbal description "Agree" was found for "I am ready to experiment with new solutions" which significantly expresses readiness for innovation. The lowest mean ($M = 2.92$, $SD = 0.669$) with verbal description "Agree" showed in "I am active, receptive to advice, and responsive to social and psychological factors influencing interpersonal relations" reflects a slight hesitance on interpersonal flexibility. The overall mean ($M = 3.00$, $SD = 0.479$) with verbal description "Agree" reflects an open attitude to change, yet with some reservation. Kim & Park (2019) prove accountants who are change-oriented tend to give good performance in changing environments, this upholds the relevance of adaptation training.

Correlation between Workload and Accountants' Competencies

The workload has always been important in employee performance and efficiency. Many studies have examined the influence of workload on job productivity, stress levels, and job satisfaction as such. While many recommendations and discussions in management and related studies have been made, the burden of maintaining the balance of workload for well-being and skill development remains an issue. Table 5 presents the Pearson Correlation Coefficient (r) analysis of workload against accountants' competencies in terms of each factor.

Table 5. Pearson Correlation Coefficient (r) Analysis of Workload and Accountants' Competencies in terms of each factor.

Competencies Factor	r	p-value	Interpretation	Decision
Focusing Mean	0.065	0.841	Not Significant	Do Not Reject the H_0
Leadership Mean	0.306	0.333	Not Significant	Do Not Reject the H_0
Control Mean	0.342	0.276	Not Significant	Do Not Reject the H_0
Meticulosity Mean	0.687*	0.014	Significant	Reject the H_0
Self-Efficacy Mean	0.403	0.194	Not Significant	Do Not Reject the H_0
Openness Mean	0.375	0.230	Not Significant	Do Not Reject the H_0

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

* . Correlation is significant at the 0.05 level (2-tailed).

Based on data analysis, it was found out that Workload have a significant relationship with the Meticulosity factor of accountants' competencies ($r = 0.687$; p -value= 0.014) this means that the higher experience towards workload an accountant has, the higher their meticulosity competence. However, all other factors of accountants' competencies, namely Focusing factor, ($r = 0.065$; p -value= 0.841) Leadership factor ($r = 0.306$; p -value= 0.333), Control factor ($r = 0.342$; p -value= 0.276), Self-Efficacy factor ($r = 0.403$; p -value= 0.194), and Openness factor ($r = 0.375$; p -value= 0.230) do not have a significant relationship with their workload. Therefore, the null hypothesis "The accountants' workloads do not significantly influence the accountants' competencies." will not be rejected. The results then highlight that better workload management can lead to greater attention to detail among accountants. As their workload management gets better, accountants often become more meticulous. This finding has supported the research of Sweeney and Summers (2002), in which, found that public accountants under significant workload shows more focus on detail because of demands of their roles. Additionally,

Jones and Smith (2023) found out that accountants with higher workloads during financial periods, which tend to be busy, tend to produce more accurate and precise work.

Correlation between Time Management and Accountants' Competencies

Time-management is believed to be essential in meeting deadlines for an employee, handling their workload efficiently. Aeon and Aguinis (2021) emphasized that time management skills can contribute to employee's job performance and overall wellbeing of an employee. However, while time management is already promoted in accounting settings, its influence on the overall accountants' competencies remains a subject for investigation. Table 6 shows Pearson Correlation Coefficient (r) analysis of time management and accountants' competencies in terms of each factor.

Table 6. Pearson Correlation Coefficient (r) Analysis of Time Management and Accountants' Competencies in terms of each factor.

Competencies Factor	r	p-value	Interpretation	Decision
Focusing Mean	0.281	0.375	Not Significant	Do Not Reject the H ₀
Leadership Mean	0.669*	0.017	Significant	Reject the H ₀
Control Mean	0.308	0.330	Not Significant	Do Not Reject the H ₀
Meticulosity Mean	0.466	0.127	Not Significant	Do Not Reject the H ₀
Self-Efficacy Mean	0.276	0.384	Not Significant	Do Not Reject the H ₀
Openness Mean	0.187	0.560	Not Significant	Do Not Reject the H ₀

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

* . Correlation is significant at the 0.05 level (2-tailed).

Based on data analysis, it was found out that Time management have a significant relationship with the Leadership factor of accountants' competencies ($r = 0.669$; $p\text{-value} = 0.017$) this means that the higher time management performance an accountant has, the higher their leadership competence. However, all other factors of accountants' competencies, namely Focusing factor, ($r = 0.281$; $p\text{-value} = 0.375$) Meticulosity factor ($r = 0.466$; $p\text{-value} = 0.127$), Control factor ($r = 0.308$; $p\text{-value} = 0.330$), Self-Efficacy factor ($r = 0.276$; $p\text{-value} = 0.384$), and Openness factor ($r = 0.187$; $p\text{-value} = 0.560$) do not have a significant relationship with their workload. *Therefore, the null hypothesis "The accountants' time management do not significantly influence the accountants' competencies."* will not be rejected. The results highlight that while time management does not necessarily impact the overall competency of an accountant, it significantly influences the leadership of an accountant. Applying the result from the researcher's findings, this supports a recommendation by related study that colleges provide appropriate time for accounting students to learn the needed skills when discussing the support structure around time management training, thus boosting leadership competencies (Joshi, 2023). It is also suggested that structured time management training should be integrated into both accounting education and professional development programs (Joshi, 2023).

Correlation between Salary and Accountants' Competencies

Salary had been always associated with job motivation and employee performance, with related studies suggesting the influence of salary in the latter, as well as competency development. While compensation remains a primary consideration in the retention of employees, research debates whether salary alone can be a determinant in acquiring competence as an accountant. Table 7 shows the Pearson Correlation Coefficient (r) analysis of salary and accountants' competencies in terms of each factor.

Table 7. Pearson Correlation Coefficient (r) Analysis of Salary and Accountants' Competencies in terms of each factor.

Competencies Factor	r	p-value	Interpretation	Decision
Focusing Mean	0.122	0.705	Not Significant	Do Not Reject the H ₀
Leadership Mean	0.076	0.815	Not Significant	Do Not Reject the H ₀
Control Mean	0.242	0.449	Not Significant	Do Not Reject the H ₀
Meticulosity Mean	0.285	0.369	Not Significant	Do Not Reject the H ₀
Self-Efficacy Mean	0.223	0.487	Not Significant	Do Not Reject the H ₀
Openness Mean	0.166	0.607	Not Significant	Do Not Reject the H ₀

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

* . Correlation is significant at the 0.05 level (2-tailed).

Based on data analysis, all factors of accountants' competencies, namely Focusing factor ($r = 0.122$; $p\text{-value} = 0.705$), Leadership factor, ($r = 0.076$; $p\text{-value} = 0.815$) Meticulosity factor ($r = 0.285$; $p\text{-value} = 0.369$), Control factor ($r = 0.242$; $p\text{-value} = 0.449$), Self-Efficacy factor ($r = 0.223$; $p\text{-value} = 0.487$), and Openness factor ($r = 0.166$; $p\text{-value} = 0.607$) do not have a significant relationship with salary. *Therefore, the null hypothesis "The accountants' salary do not significantly influence the accountants' competencies."* will not be rejected. Recent studies have assessed the correlation of workload with the attributes of accountants. The findings highlight the idea that salary alone is not enough to determine an accountants' overall salary. These findings challenged the common assumption that a higher salary could lead to better skills in an accountant. Organizations then should not depend on salary alone if they would want their accounting employees to have better competency skills. These findings support research of Kwarteng and Servoh (2022) showing that while salary can influence job satisfaction, it doesn't necessarily improve the skills itself, rather factors, such as continuing professional development, are more crucial for enhancing skills.

The findings of this study suggest that while accountants generally perceive their workload, time management, and salary positively, these factors do not have a direct significant influence on their competencies. Rather, workload significantly influences an accountant's meticulosity, and time-management significantly influences the accountant's leadership skills. This challenges the assumption that financial compensation, time management, or workload alone can shape the overall accountant's ability to perform effectively, while some factors like meticulosity and leadership skills are influenced by workload and time management. Aside from these skills, namely meticulosity and leadership skills being assessed for the improvement of time and workload management, there can be other non-measurable factors such as expertise and professional training that can influence the accountants' overall competency development. Therefore, accounting firms need not necessarily focus on salary, workload, or time management for enhancing accountants' competencies but instead can focus on continuous professional training or webinars, mentoring activities, and skill development for competency enhancement.

Summary of Findings

The rationale of this study was to find out if the accountants in Baliwag accounting firms' salary, time management, and workload significantly influence their competencies as an accountant.

The findings were then revealed and summarized in this chapter after carrying out the methods that were stated in the preceding chapter: The findings have revealed that accountants in accounting firms in Baliwag believe and agree that they are fairly compensated for their work as an accountant in their organization.

In the same manner, Accountants are strongly agree and aware of time management and how habits can be used for its performance, using their time effectively. This suggests that they can manage to do their work as an accountant on time efficiently.

Additionally, accountants strongly agree that they have the ability regarding how they manage their workload in their organization.

Moreover, among all the factors that accountants' competencies embody, the accountants play strong emphasis on their ability to control finances, and they can ensure that this cannot be an opportunity for managers to spend carelessly. The remaining factors have an average mean higher ranging from agree to strongly agree in which, have found out that accountants agree that they have enough competency and is working well as an accountant to meet the organizations' necessities and standards, being able to establish competence in accounting industry.

For the first correlational question, findings have revealed that how an accountant manages their workload does not develop their overall competency, but their meticulosity. Being meticulous or being able to be accurate and precise can be improved in a moment where a high-pressuring workload happens. This may be due to feeling the need to maintain accuracy over these pressures.

The second correlational question and its findings reveals that time management do not determine the overall competencies of an accountant, but it plays a key role in their leadership. This could mean that accountants who manage their time well are more likely to be better at doing tasks and guiding their teams effectively.

The last correlational question and its results then state that an accountant's competency is not affected by their level of salary fairness. Having a good salary does not necessarily mean that it will weaken or improve their performance as an accountant. Additionally, this may also indicate that a higher skilled accountant in Baliwag accounting firms does not necessarily earn more than those who are less skilled.

Conclusion

Based on the findings of the study, the following conclusions were drawn: Accountants working in accounting firms are satisfied and perceive their salary as fair concerning the effort they put into the organization. Accountants understand and recognize how their habits can help them manage their time efficiently. Accountants are confident that they can complete and provide quality work despite the workload they have. Accountants prioritize the protection of the company, especially the financial resources, so that no one can easily spend it.

The workload does not enhance accountants' overall job performance but improves their meticulosity as they need to focus despite the pressure they feel. Time management does not define accountants' job performance, but it plays an important role in their leadership skills. Accountants who manage their time tend to be more organized with their task and complete it in time. The fairness of accountants' salary has no influence on their competencies. That higher-skilled accountant does not necessarily mean they earn more than to less expertise accountant working in accounting firms.

Recommendation

In light of the findings and conclusion of the study, the following recommendations were drawn:

1. Accounting firms should consistently carry out regular salary assessments and comparisons with industry norms to guarantee that accountants are adequately compensated and driven to carry out their responsibilities efficiently.
2. Accounting firms must be required to provide training and workshops on time management strategies to uphold and consistently enhance accountants' abilities in performing their duties effectively and efficiently. The adoption of task management software and application of workflow automation tools or any technological advances can also be considered to enhance and improve productivity and a timely completion of the accountant's work.
3. Accounting firms should implement workload management techniques such as task delegation and flexible work hours to assist accountants in maintaining high-quality performance while creating strategies to prevent stress and burnout linked to their roles.
4. Accounting firms should enhance budgetary policies through the implementation of budget control and cost-tracking procedures. Regular training in financial governance and internal audits should be conducted to facilitate the effective utilization of financial resources in a wise and efficient manner.
5. Accounting firms must recognize and support the development of accountants' meticulousness, as it strongly enhances their proficiency in providing precision and attention to detail in professional practice. The inclusion of training sessions that highlight precision, attention to detail, and quality control is necessary to allow accountants to solidify their attention to detail strategy in financial reporting and auditing. Firms should establish quality control processes, such as peer reviews and audit check, to enhance accuracy in high-pressure environments.
6. Accounting firms should provide leadership training programs that improve accountants' decision-making and time management capabilities. Assigning accountants as supervisors or through mentorship schemes will allow them to acquire leadership and technical competencies.
7. Accounting firms should create a formal competency-based incentives system for the purpose of rewarding accountants based on their precision and high contributions to the organization. Incentives can range from performance bonuses, promotions and sponsorship for professional development or other means of recognition for encouraging accounts to uphold high quality on their performance.
8. This study provides a foundation for further research on the factors affecting accountants' competencies. The researchers recommend that future studies explore a broader scope by including different types of accounting firms, such as small businesses, corporate firms, and government agencies, to compare how these factors affect accountants in various work environments. Future researchers can also extend the study to various regions to examine regional variations in workload, salary, and time management in relation to professional growth opportunities.

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