

Is Being a CPA Faculty a Greener Pasture in the Bicol Region? – Unveiling Job Satisfaction Levels and Associated Problems

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Received: 23 June 2025 Revised: 28 June 2025 Accepted: 30 June 2025 Published: 02 July 2025

Abstract - This study assessed the job satisfaction of Certified Public Accountant (CPA) faculty members in higher education institutions (HEIs) in the Bicol Region, focusing on financial and non-financial motivators and identifying challenges affecting their satisfaction. Employing a descriptive research design, data were gathered through a validated, modified survey questionnaire administered to thirty CPA faculty members-fifteen from public and fifteen from private HEIs-using quota and snowball sampling. The respondents were all permanent accounting faculty with at least one year of service. Statistical tools such as frequency, weighted mean, and sum of ranks were used to analyze the data. Results showed that most CPA faculty were early in their careers, earning between ₱15,001 to ₱30,000 monthly. They expressed satisfaction with financial motivators like bonuses and benefit transparency but were less satisfied with the lack of financial incentives for contributions beyond teaching and limited support for professional development. Non-financial motivators such as team camaraderie and fair workplace policies also contributed positively to job satisfaction, though professional growth opportunities and job security were reported as major concerns. The most significant problems affecting job satisfaction included restricted career advancement, inadequate compensation, and lack of tenure security. These findings highlight the need for HEIs to enhance faculty development initiatives, offer competitive incentives, and implement policies that ensure job stability to improve faculty motivation, performance, and retention in the academic sector.

Keywords - Academic employment, CPA faculty, Employee motivation, Faculty retention, financial motivators, Higher education satisfaction, Job satisfaction, Job satisfaction issues, Job satisfaction improvement strategies, Monthly salary range, non-financial motivators..

I. INTRODUCTION

Nowadays, job satisfaction is very important in the academe because the strength of a university is measured by its faculty since they are the most important asset of any university and they directly control the quality of education in a university. Nonetheless, challenges such as very little pay, congestion of work, and poor remunerations make the retention of faculty a constant worry. If one has to make educators committed to institutions and increase performance, then working conditions and satisfaction of the faculty members are the key areas of concern for universities (Altar-Lalosa, 2015). Besides, it is a critical tool for enhancing employees' productivity, staff turnover, and organizational success (Omah & Obieke, 2019). Employees who are motivated are productive and loyal and they also bring in changes that are positive to the workplace as they stay longer with their employers (Radu, 2023).

This is complemented by the study of Ertuğrul (2022) on the perception of meaningful and job satisfaction of Certified Public Accountant (CPA) faculty members in Turkey which opines that in today's fast-paced global academic environment, job satisfaction among accounting professionals is more crucial than ever before. This means that their experiences and fulfillment affect teaching and students' performance because these professionals train the next generation of financial managers. Accounting education sets standards that allow for positive teaching and learning and adequate support to the learners but dissatisfaction and burnout of educators affect the performance and their productivity in the profession. Applying the theoretical framework to education and a positive environment, it is possible to determine the job satisfaction of CPA faculty and determine the availability of support and further improvements. Indeed, one of the challenges that prevail in the Philippines

affecting higher educational institutions (HEIs) is the problem of the retention of full-time faculty especially in the private HEIs offering accountancy programs. Colleges and universities today are grappling for qualified CPA faculty to teach and prepare students for the certification exam, but many are on the brink of losing them to better-paying jobs in the business world. This is because the demand for CPAs in academia can be seen through job advertisements and the requirement for qualified faculty, hence Academic Deans and Program Chairs cannot afford to lose talented faculty to retention issues easily; there is a great career prospect for certified public accountants in academe because of the stringent teaching standards for the accountancy curriculum. Nevertheless, some of the CPA teachers are lured by higher remunerations and other incentives available in the corporate organizations hence, switching from teaching to the corporate world (Uy, 2019).

This is also validated by the researcher's initial interviews and observations showed that CPA faculty in both private and public HEIs in the Bicol region are least satisfied with several aspects of their employment. They speak of the school's compensation system, workload distribution, and benefits that affect their work-life balance. Also, there is a concern about the promotion that should be on merit and not seniority basis plus offering free seminars and workshops for professional enhancement, therefore, they are thinking of switching to other fields of the accounting profession. The study by Asis, Babagay, and Cereno (2021) supported this claim that CPA faculty in Camarines Norte are least satisfied with financial motivators, specifically concerning the benefits effects on one's self and the adequacy of their salaries to support themselves and their families. Also, the respondents are dissatisfied with performance-based promotions and the prospects for personal advancement within their organizations. Thus, these growth opportunities are some of the non-financial incentives that affect their job satisfaction. The solutions to these problems can help to retain and/or motivate CPA faculty.

II. MATERIALS AND METHODS

The researchers employed a descriptive type of data collection technique. Furthermore, quota sampling and snowball sampling were applied to which only thirty (30) CPA faculty responded to the questionnaire out of which fifteen were from private and fifteen from public higher learning institutions in 2022. The respondents must be Certified Public Accountants (CPA), permanent accounting teachers, employed at least one (1) year in private or public HEIs in the Bicol Region. Moreover, the researcher developed this study's main method of data collection as a survey questionnaire. The study questionnaire was modified by Asis, Babagay, and Cereno (2022) and was divided into three parts. The sections were the demographic details of the CPA faculty, the perception toward job satisfaction, and the aspects that influenced the job satisfaction of the faculty.

The applicability and accuracy of the questionnaire were checked in a trial run or pilot test. Research participants were ten (10) CPA faculty from Daet, Camarines Norte. This task assisted in identifying potential errors in the questionnaire and affirmed the questionnaire's accuracy based on the similarity of the questions, components, and measurements. The internal reliability of the scale is 0.863 using Cronbach's alpha, thus it passes. After that, it was given to the responders. Firstly, the researcher sought permission to gather data from the faculty. After getting the approval of the survey questionnaire, the survey questionnaire included informed consent and shared the questionnaire with the help of Google Forms. It was collected, compiled, and analyzed to get accurate results. The researcher also ensured the participants that the information they provide will not be used for any other purposes other than the research and that the information collected will be kept confidential. The ethical requirement of research in the college was adhered to at the highest level. The findings of the study were assessed and explained regarding statistical methods. The demographic profile of the respondents was established through the percentage frequency method. Furthermore, the Likert scale and the weighted mean were applied to measure the degree of job satisfaction while the problems encountered by respondents were measured using a sum of ranks and ranking. An interview was also conducted to confirm the findings that were made regarding their responses.

III. RESULTS AND DISCUSSION

A. CPA Faculty Profile

Tables 1 and 2 present the CPA faculty profile in terms of monthly salary range and length of employment. Position. Table 1 illustrates the CPA faculty's monthly salary in 2022. It shows that the majority of the CPA

faculty have a monthly salary range of P15001 to P30,000 with a frequency of 15 or 50 percent, while the least monthly range of P45,000 – P60,000 with a frequency of 3 or 10 percent.

Table 1. Monthly Salary Range in 2022

Monthly Salary range	Frequency	Percentage (%)
P15,001- P30,000	15	50
P 30,001-P45,000	12	40
P45,001-P60,000	3	10
Total	30	100

It shows that the majority of the respondents are college instructors who are in entry-level positions, however, the least of the respondents are associate professors who are in middle-level positions. It is supported by the study of ERI Economic Research Institute (2024) that the annual average salary range in the Philippines for an accounting teacher is between P362,766 and P616,855.

Length of Employment. Table 2 shows the length of employment of CPA faculty in HEIs. It states that most of the CPA faculty are working in HEIs for 1 – 5 years with a frequency of 13 or 43 percent while the lowest is 16 – 20 years with a frequency of 1 or 3%.

Table 2. Length of Employment

Length of Employment	Frequency	Percentage (%)
1 – 5 years	13	43
6 – 10 years	14	47
11 – 15 years	2	7
16 – 20 years	1	3
Total	30	100

It implies that there is a large turnover due to the strict compliance in promotion such as the faculty must have a Master/Doctorate, continuously improve on their instruction, must have research, inventions, and creative works, must be active in extension activities, and strengthen professional development as well as to be register or renewed as Accredited Accounting Teacher. It is supported by the study of Mastracchio (2017) highlights the high demand for PhDs in accounting for faculty positions, driven by the necessity for professors to stay current with professional developments. Accounting professors must continuously update their knowledge of standards and legal changes. Moreover, according to Joint Circular No. 03, series of 2022 dated October 18, 2022, the faculty must be motivated to upgrade his/her rank and compensation by improving his/her academic qualifications, achievements and performance to be promoted (Department of Budget and Management & Commission on Higher Education, 2022).

B. Level of Job Satisfaction of CPA Faculty

Tables 3 and 4 present the level of job satisfaction of CPA faculty in terms of financial and non-financial motivators. Financial Motivators. Table 3 reveals the level of job satisfaction of CPA faculty in terms of financial motivators. It shows that the majority of the CPA faculty are very much satisfied with the frequency and amount of bonuses awarded, as well as the clarity regarding how they are determined, contributing to my motivation and satisfaction with a weighted mean of 3.83 while few of them are least satisfied with the financial recognition I receive for my contributions beyond teaching, such as research, service, and community engagement and also with the availability of financial incentives for pursuing advanced degrees or certifications, supporting my ongoing professional growth with both frequencies of 2.23. The overall weighted mean average of the level of job satisfaction is 3.08, which means the CPA faculty is satisfied with their level of job satisfaction in terms of financial motivators.

Table 3. Level of Job Satisfaction in Terms of Financial Motivators

Indicators	*WM	*AR
1. I am satisfied with the clarity and transparency of the criteria used to determine merit pay, which helps me understand how my performance translates into compensation.	3.20	S
2. I am satisfied with the availability of a diverse range of benefits, including health insurance, paid time off, and retirement plans	3.23	S
3. I am satisfied that my salary is sufficient to meet my personal and family financial needs, allowing for a comfortable standard of living.	3.00	S
4. I am satisfied with how the benefits provided contribute to my mental and physical well-being, enhancing my overall job satisfaction.	3.20	S
5. I am satisfied that merit pay is commensurate with my level of work performance, promoting a sense of fairness.	3.23	S
6. I am satisfied with the frequency and the amount of bonuses awarded, as well as the clarity regarding how they are determined, contributing to my motivation and satisfaction.	3.83	VMS
7. I am satisfied that my compensation is competitive compared to industry standards, reflecting the market value of my expertise.	2.80	S
8. I am satisfied with the financial recognition I receive for my contributions beyond teaching, such as research, service, and community engagement.	2.23	LS
9. I am satisfied with the availability of financial incentives for pursuing advanced degrees or certifications, seminars, and training, supporting my ongoing professional growth.	2.23	LS
10. I am satisfied with the clear communication regarding salary progression, including raises and promotions, which helps me understand my potential for financial growth within my position.	3.80	VMS
Average Weighted Mean	3.08	S

*Legend: WM - Weighted Mean	AR- Adjectival Rating
3.25-4.00	Very Much Satisfied (VMS)
2.50-3.24	Satisfied (S)
1.75-2.49	Less Satisfied (LS)
1.00-1.74	Not Satisfied (NS)

The statement that most CPA faculty members are very satisfied with clear communication, as it helps them understand their financial growth potential and contributes to greater job satisfaction, security, and motivation for their future earnings and career development, is supported by the study of Butac (2021), which found that satisfaction with the communication system is crucial for job satisfaction, showing a strong positive correlation between Communication Satisfaction and Job Satisfaction, meaning content faculty members are more confident and happier in their work.

The dissatisfaction among CPA faculty members regarding financial recognition for contributions beyond teaching and support for professional growth is related to the findings from The Chronicle of Higher Education (2017), which show that associate professors often feel undervalued and experience lower job satisfaction compared to full and assistant professors due to inadequate recognition, limited collaboration opportunities, and insufficient support. This dissatisfaction is further exacerbated by the issues in the continuing professional development (CPD) outlined by Ochotorena (2020), who notes that lack of support and investment in CPD leads to poor program implementation and adherence which in turn influences the faculty's buy-in and passion. Solving these problems is very important for the betterment of job satisfaction, motivation, and organizational effectiveness in academic organizations. Non-financial Motivators. Table 4 presents the level of job satisfaction of CPA faculty in terms of non-financial motivators. It shows that the majority of CPA faculty is satisfied with the

strong team spirit and camaraderie among colleagues with a weighted mean of 3.73 while few of them are less satisfied with their access to professional development through training and seminars with a weighted mean of 2.23. Overall, CPA faculty are satisfied in terms of non-financial motivators with a weighted mean of 3.09.

Table 4. Level of Job Satisfaction in Terms of Non-financial Motivators

Indicators	*WM	*AR
1. I am satisfied with the recognition and appreciation I receive from management for my achievements.	3.23	S
2. I am satisfied with the opportunities for performance-based promotions available to me.	3.20	S
3. I am satisfied with my access to professional development through graduate studies, training, and seminars.	2.23	LS
4. I am satisfied with the supportive and healthy work environment provided to me.	3.23	S
5. I am satisfied with the assurance of job security and tenure in my position.	2.3	LS
6. I am satisfied with the strong team spirit and camaraderie among my colleagues.	3.73	VMS
7. I am satisfied with the clear pathways for career advancement that I have.	2.87	S
8. I am satisfied with the fairness and inclusivity of workplace policies.	3.53	VMS
9. I am satisfied with the opportunities for diverse career trajectories.	3	S
10. I am satisfied with the positive institutional reputation and competitiveness of my institution.	3.57	VMS
Average Weighted Mean	3.09	S

*Legend: WM – Weighted Mean	AR- Adjectival Rating
3.25-4.00	Very Much Satisfied (VMS)
2.50-3.24	Satisfied (S)
1.75-2.49	Less Satisfied (LS)
1.00-1.74	Not Satisfied (NS)

Regarding the perception of support in the workplace, a considerable number of respondents expressed a very positive view of the strong sense of teamwork and mutuality of support in the employees, suggesting that they value having friendly relationships with their co-workers necessary to do the job well thus enhancing job satisfaction and performance. This corresponds with Ashenden (2020) who opines that proper team fellowship is crucial in the formation of a good working team to ensure that all the team members can complete their tasks effectively.

Most of the CPA faculty members have inadequate exposure to professional development opportunities such as graduate studies, training, and seminars which hinders their promotion and job satisfaction. This compromises their knowledge of new trends in the market and the improvement of their skills in the process. This issue affects their ability to stay current with industry trends and enhance their skills. Sucuoglu and Karnley (2022) support this finding, noting that essential job satisfaction conditions like professional development opportunities are lacking, with all respondents in their study reporting their absence at their institution.

C. Problems Encountered that Affects Job Satisfaction

Table 5 illustrates the problems encountered that affect the job satisfaction of CPA faculty. It states that the majority of the respondents' problems encountered that affect their job satisfaction are the opportunities for career advancement and professional growth and development with a sum rank of 58, followed by inadequate salary/compensation and benefits with a sum rank of 68, and next is the lack of job security and uncertain tenure with a sum of rank of 123 while the last is lack of recognition and appreciation for efforts and accomplishments with a sum of rank of 238.

Table 5. Problems Encountered that Affect their Job Satisfaction

Indicators	Sum of Ranks	Rank
1. Difficulty in meeting performance standards and achieving professional goals.	182	4
2. Lack of recognition and appreciation for efforts and accomplishments	238	10
3. Monotony of tasks, unclear job roles, and lack of accountability.	184	6.5
4. Limited opportunities for career progression and professional development.	98	1
5. Unfair or unsupportive company policies and administrative practices.	202	9
6. Inadequate or poor-quality supervision from management.	144	6.5
7. Strained or ineffective relationships with colleagues and supervisors.	175	5
8. Poor physical working conditions and an uncomfortable work environment.	191	8
9. Inadequate salary/compensation and benefits.	109	2
10. Lack of job security and uncertain tenure.	123	3

Most of the CPA faculty are the victims of restricted promotional opportunities and training and development prospects, low salary/compensation and benefits, and insecurity of tenure and job, which suggest that these factors are leading to their dissatisfaction and can affect their motivation, performance, and retention. According to Sucuoğlu & Karnley (2022), the study reveals that the faculty members at the University of Liberia are extremely dissatisfied because of low salaries, unreasonable and inadequate benefits, and opportunities to meet their basic needs and develop their capabilities. The study finds out that low pay, poor resource support, low professional development, no promotion opportunities, and unfavorable working conditions affect very low job satisfaction and consequently poor teaching performance meaning that the administration should deal with these factors to enhance faculty satisfaction.

D. Proposed Strategies to HEIs to Improve Job Satisfaction

Table 6 illustrates the proposed strategies that will assist higher educational institutions (HEIs) in improving the job satisfaction of CPA faculty members.

Table 6. Proposed Strategies that will Assist Higher Educational Institutions (HEIs)

Issues	Objectives	Strategies	Expected Outcome
1. Inadequate financial recognition for contributions beyond teaching	<ul style="list-style-type: none"> Recognize and reward faculty contributions in research, service, and community engagement. Align financial recognition with the scope of faculty contributions beyond teaching. 	<ul style="list-style-type: none"> Establish a system for recognizing and rewarding additional contributions through lowering their teaching load, honorarium, performance-based bonuses/ stipends, or primary criteria in merit promotion. Allocate funds specifically for acknowledging research achievements, service efforts, and community involvement. Introduce annual or biannual awards for outstanding contributions in these 	<ul style="list-style-type: none"> Enhanced faculty motivation and job satisfaction due to acknowledgment and rewards for their broader contributions. Improved engagement in research, service, and community activities. Increased retention of faculty due to enhanced recognition of their overall contributions.

		areas in the department.	
2. Limited access, and financial incentives to graduate studies, training, and seminars for career progression and professional development	<ul style="list-style-type: none"> • Improve access to professional development opportunities for CPA faculty. • Provide financial incentives to support further education and training. 	<ul style="list-style-type: none"> • Establish grants or funding programs for faculty pursuing advanced degrees, certifications, and relevant seminars. • Develop partnerships with educational institutions and professional organizations to offer discounted or subsidized training programs. • Implement a professional development fund that faculty can apply for to support their career advancement to be used only by CPA faculty. 	<ul style="list-style-type: none"> • Increased participation in graduate studies and professional development activities. • Enhanced faculty skills and knowledge, contributing to better teaching and research outcomes. • Greater career progression opportunities and improved overall job satisfaction.
3. Insufficient salary, compensation, benefits, lack of job security, and uncertain tenure	<ul style="list-style-type: none"> • Ensure competitive and fair salary and benefits packages for CPA faculty • Align compensation with industry standards and faculty contributions. 	<ul style="list-style-type: none"> • Conduct a comprehensive salary review to benchmark against similar institutions and industry standards. Moreover, make a necessary proposal based on the result of the comprehensive salary review. • Develop a salary increment plan based on performance, tenure, and contributions. • Enhance benefits packages to include health insurance, retirement plans, and other perks. 	<ul style="list-style-type: none"> • Improved financial well-being and job satisfaction for CPA faculty. • Increased faculty recruitment and retention due to competitive compensation packages. • Greater overall morale and motivation among CPA faculty.

In a bid to increase job satisfaction of the CPA faculty in higher educational institutions, there is a need to improve the financial recognition of the faculty by coming up with structures that recognize non-teaching contributions to ensure increased motivation and therefore retention. They should increase and diversify the professional development grants, partnerships, and special funds for further education to promote the improvement of employees' skills and career advancement. Wages, remuneration, and incentives should be fair and suitable for the organization to enhance staff's financial status and motivation. Employment rights and promotions should be defined and made more secure by employing clear and fair policies and through providing tenure for faculties which will decrease the pressure, raise the stakes, and advance productivity. All these measures in aggregate are directed at enhancing CPA faculty's job satisfaction and overall well-being to a greater extent.

Referring to the study of Astibe et al. (2023) to increase employee satisfaction the following strategies should be of great importance in the school: career development, job benefits, pay structure, and communication. The other factors include building better relationships with the employee, giving professional development, and making sure the supervisor gives support and feedback. Rewarding staff efforts, providing staff security of their jobs, and ensuring fair remunerational policies are critical to the satisfaction plans. Moreover, the institution should promote equity of promotions, enhance quality projects, respond to staff's needs, and look into some policies for new workers. The college should also increase the staff's productivity, and engagement in decision-making, establish teamwork, minimize extraneous tasks, and increase the authority and discretion of scheduling. Introducing general regulations for pay determination and professionalism is essential for driving up the level of employee motivation and satisfaction.

IV. CONCLUSION

The study reveals that most respondents are college instructors in entry-level roles, while associate professors, who occupy middle-level positions, are the least represented. This suggests a notable turnover influenced by rigorous promotion requirements, such as the need for advanced degrees, ongoing improvement in teaching methods, active involvement in research and community outreach, continuous professional growth, and maintaining accreditation. Despite CPA faculty members reporting high job satisfaction due to clear communication about financial prospects, there is dissatisfaction regarding recognition for their contributions and support for professional development, echoing The Chronicle of Higher Education's (2017) findings that associate professors often feel undervalued. Additionally, although respondents appreciate teamwork and support from colleagues, limited exposure to professional development opportunities hinders career progression and diminishes overall job satisfaction. In summary, challenges such as restricted promotion paths, inadequate training, low compensation, and job insecurity significantly contribute to dissatisfaction, impacting faculty motivation, performance, and retention.

Conflicts of Interest

In conducting this research, the authors acknowledge the importance of transparency and ethical considerations regarding potential conflicts of interest. No direct financial or personal relationships could influence the findings or interpretations presented in this study. However, it is possible that inherent biases may arise due to the researchers' academic affiliations or prior experiences in higher education. To mitigate such risks, data collection and analysis were conducted objectively, with adherence to established research protocols. Any perceived conflicts were disclosed and addressed through peer review and validation processes. The researchers affirm that this study was conducted with integrity, and no external funding or competing interests influenced the outcomes. Future studies should continue to monitor and disclose potential conflicts to maintain credibility in academic research.

Funding Statement

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors, as all associated costs were covered by the researchers' personal and institutional resources to ensure complete independence and objectivity in both the research process and findings. The authors affirm that the absence of external financial support eliminates potential conflicts of interest that could influence the study's

outcomes, though future research in this area should transparently disclose any funding sources to maintain academic integrity and allow for proper evaluation of potential biases.

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