

# Research Competencies among Accounting Teachers in Region 4: Basis for Development of Research Program for Association of Certified Public Accountants in Education (ACPAE)

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**Abstract** – The study attempts to determine the research competencies of the respondents on the areas of research conceptualization, operationalization, data collection, data processing and analysis, and research application. The study used descriptive research design to determine the research training needs among the 115 accounting teachers. The results revealed that accounting professors have master's level competencies in research conceptualization, operationalization, data collecting, data processing, and analysis, and are called research practitioners. Accounting education, financial analysis, and reporting are the three areas of study that have generated the most interest. The desire to advance professionally is the primary motivation for conducting research. One of the most important issues and problems in conducting research is class schedule. Based on the findings, the researcher was able to create a research program to help Accounting Teachers improve their research skills. Future research may focus on research methods and creativity during pandemics, as the current study is restricted in terms of research competencies, motivation, and challenges encountered.

**Keywords** – Accounting Education, ACPAE, Research Competency, Teachers

## INTRODUCTION

Research is one of the main functions of the higher education sector. Universities and colleges are expected to lead in the conduct of discipline, pace, policy oriented, technology directed and innovative creative researchers that are locally responsive and globally competitive. While research competency development is an essential component of higher education, methods to assess this outcome frequently rely on the self-assessment of the participants [1]. Furthermore, research competence is a mixture of personality attributes, indicating the possession of information and expertise in research. Four dimensions comprise the structure: motivational, emotional, involved, and reflective. This requires a series of more common competencies that include value-semantic, professional growth, general cultural, labor and social, educational, cognitive, communicative, informational [2]. Accounting schools should not be overlooked when it comes to encouraging accounting professors to do research. The necessity for research in accounting education is incorporated in the updated rules and standards for Bachelor of Science in Accountancy

programs under CHED memorandum order no. 27, series of 2017. These amended rules aim to implement the Worldwide Federation of Accountants' international education standards in accounting education on a local level in order to keep graduates up to date with the demands of the global workplace. The trade pact mandates that accounting schools employ competent and qualified research personnel to conduct research and provide support to faculty and students in the conduct of research.

In addition, according to the recent study of Islam, [3] the accounting profession will face significant changes in the next three decades, and professional organizations, their members, and educational institutions should respond, hence would entail the need to measure the competency of accounting teachers in the conduct of research. Research competence is defined by Mallari and Santiago, [4]; Gomez and Panaligan [5] as the knowledge, abilities, and experience required to do research. Schooling, seminars, and other such activities might have helped to acquire or strengthen such abilities. Experiments in conducting research might also help you improve your research skills. Academic

institutions in poor nations must improve their research capabilities and outputs. Thus, in this study, research competencies were evaluated on the areas of research conceptualization, operationalization, data collection, data processing and analysis, and research application

Educational institutes require two expectations from accounting teachers: to do research independently and to conduct research. These expectations can only really be satisfied if accounting educators' research competency is at a level that allows for the creation of research outputs. However, since the faculty members have a lot of things to do in terms of their teaching preparation, equipping themselves thru the compulsory attendance to seminars and workshops and personal errands, producing a research is one of the least priority hence doesn't mean that they do not have the competency in writing and producing a research. With this study, it would measure the research competency of the accounting teachers in order to propose a continuous improvement.

Relatively, Thongsong et al., [6] affirm that Researchers have a potential to lack conviction, confidence, and aim when doing study. It is also critical that professional organizations participating in accounting education coordinate their efforts and work toward a shared objective of improving accounting education research; yet, it has been found that accounting teachers conduct little research. Accountancy teachers have been observed for conducting minimal research. This is attributable to a variety of factors, including their research ability and curiosity. Research takes a great deal of concentration, work, and interest. Time must also be set aside for the completion of a study project.

The Association of Certified Public Accountants in Education, (ACPAE) envisions itself as a community of learned accounting teachers leading the Accountancy education in Southeast Asia. ACPAE exists to: advocate a better quality of life for accounting teachers (care); promote holistic professional development for accounting teachers and aspiring CPAs (life-long learning); uphold professionalism inside and outside the classroom (professionalism); foster genuine respect among members of the academic community and other stakeholders (respect) and strengthen faith in God and love of country (God centeredness) [7].

According to Weston, et al., [8] Research skills are necessary for developing an evidence-based basis for clinical practice, are fundamental to lifelong professional growth, and are the keys to inquiry, creativity, and knowledge transmission. As a result,

research proficiency is becoming more widely recognized as an important educational goal for graduates in a wide range of areas. Whereas, in the study of Moises, [9] suggest innovation on data collection during the time of pandemic wherein, Data collection for quantitative research can be done using personal or academic subscriptions to online development resources, using Google Forms as a free and traditional platform, or even using QR codes to produce online survey questionnaires. In addition, Data collection for qualitative research, on the other hand, can be done in a variety of ways, including using participant diaries and reflections to replace traditional direct observation, conducting an interview over the phone or by cell phone, and conducting main participant for the interviews and focus group discussions via video-conferencing.

Conducting research projects for global competency will enhance cultural, social understanding, and courteous relationships in increasingly varied populations. Research competence is crucial in today's world to fulfill the demands of a connected, complicated, and fast expanding environment. Education has evolved, as evidenced by the launch of a flurry of ground-breaking digital apps. The contribution of research to the expanding body of knowledge is contingent on its continuance and repeatability. Recommending a set of study topics to future researchers is crucial since it will assist other academics in recognizing the importance of doing additional studies with ramifications [10].

ACPAE includes research presentations and its annual National Convention. However, to date, only very few or submitting researchers for consideration. It is in this light that this study will be conducted to find out that research competency and interests of accountancy faculty who are members of ACPAE IV, since one of the goal of ACPAE is to promote holistic professional development for accounting teachers this would include determining the research training needs of the accounting teachers through evaluating their research competencies on the areas of research conceptualization, operationalization, data collection, data processing and analysis, and research application. This will help the organizations of each HEIs in the region in designing research problem to modify motivate the accounting teachers to do research

#### **Objective of the study**

The study aims to determine the research training needs of the accounting teachers in Region 4. Specifically, it attempts to determine the research competencies of the respondents on the areas of

research conceptualization, operationalization, data collection, data processing and analysis, and research application. It is also aims to identify areas or fields of interest related to accountancy and determine factors that motivate accounting faculty to conduct research as well as issues and problems related to the conduct of research. Lastly, based on the results the researcher develop a research program for the accountancy professional organization.

## **METHODS**

### **Research Design**

The study used descriptive research design to determine the research training needs of the accounting teachers in Region 4. Descriptive research is described as the process of quantifying as wells as to evaluate variables to obtain results. In this research, the researcher made use of statistical methods to analyze numerical data to answer questions such as who, when, and how. It also refers to the process of obtaining numerical data to demonstrate a phenomenon.

### **Participants**

The respondents were the accounting teachers in region 4. More specifically those members of Association of Certified Public Accountants in Education. A total of 115 respondents were utilized as a sample based on the total population using a Rao soft Sample Size calculator considering 95% confidence level and 5% margin of error.

### **Instrument**

This study utilized an adopted questionnaire by Mallari and Santiago [4] which formed the major parts of the instrument. It was revised to address the questions raised by ACPAE IV members handling accounting subjects under the Bachelor Science in Accountancy program during the content validation. It has four parts as follow: (1) research competency in terms of conceptualization,–formulation of research design, data collection, data processing and analysis and research application; (2) area of research interests related to accountancy; (3) factors that motivate the conduct of research and (4) issues and problems related to the conduct of research among accounting faculty.

A pilot test was conducted and had a Cronbach alpha result as follows: Conceptualization (0.958), Research Design (0.971), Data Collection (0.961), Data Processing and Analysis (0.969), Research Application

(0.971), Factors that Motivate the Conduct of Research (0.848), Issues and Problems Related to the Conduct of Research (0.752) with the rule of thumb, the instrument is Excellent to use.

To assess the Research Competency, the researcher made use a five point Likert scale with the corresponding interpretation as follows: 1 as *Deficient*; 2 as *Apprentice*; 3 as *Practitioner*; 4 as *Master* and 5 as *Expert*

To determine the level of Research Interest on Accountancy, the researcher made use a four point Likert scale with the corresponding interpretation as follows: 4- Highly Interested, 3- Slightly Interested, 2- Interested and 1- Not Interested

To identify the Factors that Motivate the Conduct of Research the researcher made use a four point Likert scale with the corresponding interpretation as follows 4- Highly Important, 3- Slightly Important, 2- Important and 1- Not Important

To determine the frequency of encountered Issues and Problems Related to the Conduct of Research the researcher made use a four point Likert scale with the corresponding interpretation as follows 4- Always, 3- Often, 2- Sometimes, and 1- Never

### **Data Gathering Procedure**

The data of this research were taken from the accounting teachers' survey responses from members of ACPAE Region 4. Because it is in the general community quarantine, the respondents were given more than enough time to complete the questionnaire via an online survey. The questionnaire was promptly collected by the researcher when it was completed. The information was counted, evaluated, and analyzed.

### **Data Analysis**

After validating the questionnaires, gathered data was encoded, computed, and analyzed by means of Statistical Package for Social Sciences (SPSS). The needed data were treated using weighted mean which was be based on the objective of the study.

### **Ethical Considerations**

The results of the study were kept private for educational purposes only. Before administering the study instrument, the researcher obtained complete consent from the respondents. All forms of contact were conducted in a very honest and transparent manner. Furthermore, individuals are free to choose whether or not to engage without any pressure or compulsion.

## RESULTS AND DISCUSSION

**Table 1**  
**Research Competency on Conceptualization**

| <b>Indicators</b>   | <b>WM</b>   | <b>VI</b>     | <b>Rank</b> |
|---|-------------|---------------|-------------|
| Identify potential sources of a research problem(s) in the field of accountancy   | 3.53        | Master        | 7           |
| Identify disagreements and inconsistencies in the meanings of a particular concept(s) as used in the practice of the accountancy profession | 3.57        | Master        | 4.5         |
| Appraise certain practices in the field of accountancy that could create a research problem(s)  | 3.40        | Practitioner  | 8           |
| Formulate questions that can be answered by an investigation  | 3.63        | Master        | 2           |
| Construct hypotheses that can be subjects of an empirical study   | 3.59        | Master        | 3           |
| Assess the appropriateness of scope and boundaries of a scientific research   | 3.55        | Master        | 6           |
| Employ the correct procedures in conducting a review of related literature  | 3.57        | Master        | 4.5         |
| Use the literature review in enhancing the research question and framework  | 3.72        | Master        | 1           |
| <b>Composite Mean</b>   | <b>3.57</b> | <b>Master</b> |             |

Table 1 presents the research competencies among the Accounting teachers on conceptualizations. The composite mean of 3.57 affirms that the respondents have the mastery when it comes to research conceptualization.

This indicates that with the conceptualization, accounting teachers have the mastery especially when it comes to using of literature review. This is an important compartment of research as it presents the available and existing body of knowledge and will help the researcher to bridge the gap. With the use of literature review and able to formulate question and hypothesis will enable the researcher to deepen the process of the research. In the study of Smith and McGannon, [11] affirm that it really is important that it doesn't repeat the issues with how rigor has traditionally been pursued and assessed. According to Bukusi, et al., [12] it is important to have a system or process in research as well as to provide research with a framework of ethical standards for conducting research, particularly in the global multidisciplinary and international arenas, to ensure that research results are accurate, that research is conducted ethically, and that research advances our understanding of the world and its people while respecting and protecting research participants. Thus, conduct training and mentoring are essential during the implementation of research study.

Relatively, indicators with the least rank is to appraise certain practices in the field of accountancy that could create a research problem verbally interpreted as practitioner. With this result, it shows that accounting teachers are in the practitioner level on

identifying the research problem. This crucial since the very first step of the research problem is to determine the research problem. It is important to be clear and distinct on what the problem is to give relevant solution and recommendation to these problem based on the result of the study. Many higher degree faculty researchers and even early career researchers find it difficult to formulate and incorporate the principle of research paradigm in their research proposals. It provides advice on how researchers should fit their study into a paradigm and how to justify their choice of paradigm [13].

Table 2 presents the research competencies among the Accounting teachers on formulation of research design. The composite mean of 3.58 affirms that the respondents have the mastery when it comes to formulation of research design. All indicators has the verbal interpretation as Master.

Accounting teachers has the mastery on understanding the advantages and disadvantages on various methodology and design to be used in the conduct of research. Thus, it is vital for a researcher to distinguish what method to use and the appropriate method to apply on their study. Despite major technical advancements, the way research is conducted has remained largely unchanged. We envision a future in which researchers collaborate on a shared knowledge base that contains detailed explanations of their work, making research contributions accessible and comparable. Surveys are currently used to structure, systematize, and compare research findings [14].

**Table 2**  
**Research Competency on formulation of Research Design**

| Indicators  | WM          | VI            | Rank |
|---|-------------|---------------|------|
| Choose the appropriate unit of observation of the study.  | 3.62        | Master        | 3.5  |
| Evaluate the advantages and disadvantages of the different methods of conducting research in accountancy.   | 3.64        | Master        | 1    |
| Propose the most suitable method of conducting the research   | 3.60        | Master        | 5    |
| Formulate the proper research design based on certain relevant factors  | 3.50        | Master        | 8    |
| Construct an operational framework based on related research components such as the research questions, theoretical-conceptual framework, and the like. | 3.51        | Master        | 7    |
| Define operationally the important terms used in the study  | 3.62        | Master        | 3.5  |
| Identify a set of variables and the corresponding indicators  | 3.63        | Master        | 2    |
| Propose measurement methods for variables and their attributes  | 3.53        | Master        | 6    |
| <b>Composite Mean</b>   | <b>3.58</b> | <b>Master</b> |      |

Meanwhile, indicators with the least rank is to formulate the proper research design based on certain relevant factors. Based on the result of the study, formulating the proper research designed ranked last even though the accounting teachers has the mastery on this specific indicator. This shall be properly enhanced and be part of the improvement plan since determining the design is crucial in the success of the conduct of research. Whether it be quantitative or qualitative research design,

researcher must be able to have the mastery on how to properly inculcate the design to the study and the appropriate process in conducting this design. Research project is a critical reading academic endeavor, and it is likely that expectations of research ability are affected by their language and literacy. Jun, et al., [10] recommend the need to look at whether this leads to quantitative measures of research competence.

**Table 3**  
**Research Competency on Data Collection**

| Indicators   | WM          | VI            | Rank |
|--|-------------|---------------|------|
| Define the population on which research is to be conducted               | 3.71        | Master        | 2    |
| Calculate the sample size that is representative of the population       | 3.67        | Master        | 3.5  |
| Construct a reliable sampling design                                     | 3.67        | Master        | 3.5  |
| Differentiate the purposes/uses of the various methods of gathering data | 3.55        | Master        | 8    |
| Propose the most appropriate method(s) of gathering data                 | 3.63        | Master        | 6    |
| Construct a research instrument for data gathering                       | 3.57        | Master        | 7    |
| Appraise the quality of data that are relevant in a particular study     | 3.72        | Master        | 1    |
| Employ a data-gathering plan   | 3.65        | Master        | 5    |
| <b>Composite Mean</b>  | <b>3.65</b> | <b>Master</b> |      |

Table 3 presents the research competencies among the Accounting teachers on data collection. The composite mean of 3.65 affirms that the respondents have the mastery when it comes to data collection. Among the indicator cited, appraising the quality of data that are relevant in a particular study rank highest. The quality of data translates to the credibility of the researcher as well as the validity of the study. It is an essential component of a research study to have quality of data as it would lead to the success and quality of the study as well.

Quality of data may be reflected from the participants, sample size and most importantly the data gathering procedure. When evaluating theory-driven results, considering enough and appropriate samples as a feasible alternative to research participants; however, it should be taken to ensure the consistency of data regardless of the source and its validity. Ensuring that researchers who use an appropriate platform for data collection are given best practices for ensuring data quality [15].

On the other hand, indicators with the least rank is to differentiate the purposes/uses of the various methods of gathering data verbally interpreted as master. There are different method in the conduct of data gathering. The researcher may have self-administering of the survey questionnaire, online data gathering could also be especially in this time of pandemic that in the general community quarantine, face to face interaction is prohibited. Interview and observation is also one key method for data gathering. In general, depending on the research design would be the method of data

gathering most importantly, the researcher must understood the mere reason of why using this method and its implication to the totality of research process. The importance of integrating research competency into faculty research preparation is illustrated. The next step is for them to select and implement the most suitable research methods for resolving this problem. Finally, researcher may comprehend the statistics and process the data collected, accompanied by the presentation of their research papers in scientific journals or conferences [16].

**Table 4**  
**Research Competency on Data Processing and Analysis**

| Indicators   | WM          | VI            | Rank |
|--|-------------|---------------|------|
| Demonstrate an understanding of several methods of data presentation (like tables, graphs, etc.) | 3.73        | Master        | 1    |
| Recognize that different statistics are appropriate for each kind of data                        | 3.52        | Master        | 5    |
| Demonstrate skills in the application of one or more statistical tools for social research       | 3.34        | Practitioner  | 8    |
| Explain the difference between data, facts, and inferences                                       | 3.52        | Master        | 5    |
| Recognize that data must be interpreted within a context to be of value                          | 3.51        | Master        | 7    |
| Interpret data gathered in relation to the research question                                     | 3.56        | Master        | 2.5  |
| Identify relationships and differences in variables based on data gathered                       | 3.56        | Master        | 2.5  |
| Compose research findings clearly and accurately   | 3.52        | Master        | 5    |
| <b>Composite Mean</b>  | <b>3.53</b> | <b>Master</b> |      |

Table 4 presents the research competencies among the Accounting teachers on data processing and analysis. The composite mean of 3.53 affirms that the respondents have the mastery when it comes to data processing and analysis. Among the indicator cited, Demonstrating an understanding of several methods of data presentation (like tables, graphs, etc.) rank highest verbally interpreted as master.

Based on the result of the study, accounting teachers have the mastery on using different methods on data presentation and able to interpret the data gathered as well as identifying the relationship of the variable use in the study. It is an important indicator for a researcher competency to analyze the data. Using the different methods such a table and graphs will able the researcher to maximize research findings into a more meaningful presentation. In addition, using different forms in data presentation such as graphs, table and a like is more likely to be effective resulting to have knowledge graph using it to respond to questions about the various research inputs covered mostly by

survey and evaluating how well the question answers represent readers' information needs versus making them derive the same data from reading a research article

Relatively, indicators with the least rank is to demonstrate skills in the application of one or more statistical tools for social research verbally interpreted as practitioner. It is understandable that the accounting teachers are practitioner when it comes to the application of statistical tools, since traditionally, the practice is that there is a statistician assign to do the statistical treatment. However, it is important for a researcher to at least understand what statistical too used and why is appropriate to use. In the study of Cranmer, et al., [17] affirms that over the last decade, there have been considerable developments in statistical methods for the analysis of research results, as well as a significant increase in the use of these tools. While these methods are both aimed at achieving the same general objective of statistically accurate inference in the presence of strongly interdependent relationships, they have major differences.

**Table 5**  
**Research Competency on Research Application**

| Indicators   | WM          | VI                  | Rank |
|--|-------------|---------------------|------|
| Relate search findings with the needs of a particular organization or community        | 3.43        | Practitioner        | 6.5  |
| Explain how social research is used to support social and economic policy              | 3.50        | Master              | 4    |
| Translate research findings into meaningful plans of actions or strategies             | 3.54        | Master              | 3    |
| Design a roadmap to maximize the utilization of research findings                      | 3.45        | Practitioner        | 5    |
| Identify areas for possible future research agenda based on the findings of the study  | 3.56        | Master              | 1    |
| Discuss the contributions of research in building the knowledge in a discipline(s)     | 3.55        | Master              | 2    |
| Describe how scientific methods of knowing are different from other methods of knowing | 3.37        | Practitioner        | 8    |
| Set up events or occasions where research findings can be disseminated                 | 3.43        | Practitioner        | 6.5  |
| <b>Composite Mean</b>  | <b>3.48</b> | <b>Practitioner</b> |      |

Table 5 presents the research competencies among the Accounting teachers on research application. The composite mean of 3.48 affirms that the respondents have the mastery when it comes to research application. Among the indicator cited, Identifying areas for possible future research agenda based on the findings of the study rank highest. Research continuity and reproduction is important factor in the contribution to the growing body of knowledge. Recommending set of research interest for future researchers are essential to identify since this would enable other academicians to understand the need to conduct further studies that has an implication and significant findings from the result of the study. In increasingly diverse communities, conducting research studies for global competence will foster cultural, social understanding, and respectful interactions. In today's world, research competence plays a critical role in meeting the demands of a connected, complex, and rapidly evolving world. The advent of a slew of groundbreaking digital applications suggests that education has advanced [10].

Meanwhile, indicators with the least rank is to describe how scientific methods of knowing are different from other methods of knowing verbally interpreted as practitioner. There are various scientific method in the research process. It is essential to identify these methods and its relation to research being conducted. In addition, dissemination of research is also important as the

mere purpose of research is to contribute to the growing body of knowledge, thus it is important to share the key findings of the research may it be through conference or through publication. Not only dissemination more so, it is vital to utilize the output of the research so that it would bridge the gap and/or solve the research problem that was identified by the researcher. In the study of Camara, [18] revealed that the Curriculum Competency Checklists were found to have a high degree of spiral progression, contextualization, practicality, and acceptability. The study suggested that the proposed curriculum competency checklist be implemented to ensure that the research findings may be properly disseminated and utilized to the target benefactors or organization.

**Table 6**  
**Summary Table on Research Competency**

| Indicators                     | WM          | VI            | R |
|--------------------------------|-------------|---------------|---|
| Conceptualization              | 3.57        | Master        | 3 |
| Formulation of Research Design | 3.58        | Master        | 2 |
| Data Collection                | 3.65        | Master        | 1 |
| Data Processing and Analysis   | 3.53        | Master        | 4 |
| Research Application           | 3.48        | Practitioner  | 5 |
| <b>Composite Mean</b>          | <b>3.56</b> | <b>Master</b> |   |

Table 6 summarize the research competencies among the Accounting teachers. The composite mean of 3.56 affirms that the respondents have the mastery when it comes to their research

competency. Among the indicator cited, data collection rank highest followed by formulation of research design and conceptualization verbally interpreted as master.

Results revealed that accounting teacher has the mastery on data Collection and formulating research design. It is a good factor for the research competency among the teacher since this competency would enable them and equip them in the conduct of research. In the study of Moises, [9] suggest innovation on data collection during the time of pandemic wherein, Data collection for quantitative research can be done using personal or academic subscriptions to online development resources, using Google Forms as a free and traditional platform, or even using QR codes to produce online survey questionnaires. In addition, Data collection for qualitative research, on the other hand, can be done in a variety of ways, including using participant diaries and reflections to replace traditional direct observation, conducting an interview over the phone or by cell phone, and

conducting main participant for the interviews and focus group discussions via video-conferencing.

On the other hand, indicators with the least rank is on data processing and analysis verbally interpreted as master followed by research application verbally interpreted as practitioner.

However, accounting teachers were revealed as practitioner in terms of research application. With this, it is important to ensure that the teachers would not only produce new knowledge but more so were able to properly disseminate and utilize the findings of the researches. According to Weston, et al., [8] Research skills are essential for establishing an evidence-based foundation for clinical practice, are at the heart of lifelong professional development, and are the keys to exploration, creativity, and knowledge transfer. As a result, research competency is becoming more commonly accepted as a significant educational objective for graduates in a variety of fields.

**Table 7**  
**Level of Research Interest on Accountancy**

| <b>Indicators</b>  | <b>WM</b>   | <b>VI</b>         | <b>Rank</b> |
|--|-------------|-------------------|-------------|
| Accountancy as a Profession/ Ethics and Governance                     | 3.03        | Interested        | 6           |
| Accounting Education   | 3.18        | Interested        | 1           |
| Financial Analysis & Reporting/Advanced Financial Analysis & Reporting | 3.09        | Interested        | 2           |
| Auditing   | 3.08        | Interested        | 3           |
| Taxation and Regulatory Framework for business transaction             | 3.02        | Interested        | 5           |
| Information System and Technology                                      | 3.05        | Interested        | 4           |
| International Issues   | 2.93        | Interested        | 7           |
| <b>Composite Mean</b>  | <b>3.05</b> | <b>Interested</b> |             |

Table 7 presents the level of research interest among the Accounting teachers. The composite mean of 3.05 affirms that the respondents are interested when it comes to research conduct. Among the indicator cited, accounting education rank highest followed by Financial Analysis and Reporting/Advanced Financial Analysis and Reporting

All indicators has the verbal interpretation of interested. As part of curriculum enhancement and improvement of the accounting program, one of the most interested topics for accounting teachers to conduct, based on the result of the study is on accounting education. Research related articles on accounting education has grown to include subjects such as research importance, research productivity

among accounting faculty, and journal lists, among others. These subjects open up new study opportunities, such as examining the advantages and disadvantages of relevant/irrelevant research, how faculty is assessed, the possible implications with using journal databases, and more [19].

Meanwhile, indicators with the least rank is Taxation and Regulatory Framework for business transaction followed by Accountancy as a Profession/ Ethics and Governance and International Issues verbally interpreted as interested. Researches on international issues, ethics and governance are the least interest as perceived by the accounting teachers. This is evident since most of them may not be in the field of expertise or specialization on this interest. The International



Federation of Accountants has developed the Code of Ethics for Professional Accountants in light of the fact that many occupations in current business environment have yet to implement a code of ethics

[20]. In addition, in the study of Ahinful, et al., [21] recommends that all stakeholders in the accounting profession should reinforce initiatives aimed at rising ethical awareness and standards at all levels.

**Table 8**  
**Factors that Motivate the Conduct of Research**

| Indicators   | WM          | VI               | Rank |
|--|-------------|------------------|------|
| Compliance to school requirements for accreditation            | 3.43        | Important        | 4    |
| Research compensation  | 3.35        | Important        | 7    |
| Publication of research output in journals                     | 3.38        | Important        | 5.5  |
| Promotion in work  | 3.44        | Important        | 3    |
| Peer pressure  | 2.74        | Important        | 11   |
| Potential for professional growth                              | 3.51        | Highly Important | 1    |
| Discovery of new knowledge                                     | 3.47        | Important        | 2    |
| Knowledge contribution to the discipline/field                 | 3.38        | Important        | 5.5  |
| Potential contribution to the improvement of school management | 3.30        | Important        | 9    |
| Potential contribution to society/community                    | 3.32        | Important        | 8    |
| Others, opportunity to present paper abroad                    | 3.17        | Important        | 10   |
| <b>Composite Mean</b>  | <b>3.32</b> | <b>Important</b> |      |

Table 8 identifies the factors that motivates the Accounting teachers in the conduct of research. The composite mean of 3.32 affirms that the respondents are motivated when it comes to research conduct. Among the indicator cited, Potential for professional growth rank highest followed by Discovery of new knowledge and Promotion in work.

The main factors that motivate accounting teachers is that research has the potential for professional growth. Teachers are not only sharing information to the students, they are also producers of information. They were able to produce information through the conduct of research and it is a good motivation for them to be able to conduct research, having that potential for professional growth. In the study of Schipper, et al. [22] revealed that the intense emphasis on methodology, collaborative professional experimentation, and the facilitators' position will lead to teacher professional growth in adaptive teaching competence especially on research competency. Attempting to address the varied educational learning objectives, on the other hand, has proved to be a difficult skill for many teachers for a variety of reasons, and it remains a major challenge in various countries [23].

Relatively, indicators with the least rank is peer pressure followed by opportunity to present paper abroad and Potential contribution to the improvement of school management. However,

peer pressure were the least motivating factor. This revealed that there could no colleagues that are initiating the conduct of research or at least influencing others to also do research. Thus, it is good for teachers to be able to see the importance of having co authorship to at least experience the peer -good pressure in the conduct of research. In the recent study of Fan and Sun, [24] local researchers focused on other fields, while foreign writers focused on education teaching and physical education, as well as a number of other disciplines and research hotspots. However, domestic research literature was scattered, and research topics were varied, while international literature research topics were more focused. Moreover, Olaleye, [25] affirms that it is critical to evaluate and understand who is eligible to contribute to a publication as an author.

Table 9 determines the issues and problems related to the conduct of research. The composite mean of 2.44 affirms that the respondents encountered problem sometimes when it comes to research conduct. Among the indicator cited, Class schedule does not allow conduct of research rank highest followed by incentives are not attractive. As teachers, time is very crucial. From teaching preparation, to school requirements and documents to be submitted, there is really a tendency that the main problem encountered by the teachers is that their schedule would not allow them to conduct research, or if so incentives are not that attractive.

**Table 9**  
**Issues and Problems Related to the Conduct of Research**

| Indicators   | WM          | VI               | Rank |
|--|-------------|------------------|------|
| 1. Lack of interest                                  | 2.62        | Often            | 3    |
| 2. Class schedule does not allow conduct of research | 2.83        | Often            | 1    |
| 3. Incentives not attractive                         | 2.64        | Often            | 2    |
| 4. The university does not have systems for research | 2.23        | Sometimes        | 9    |
| 5. No administrative support                         | 2.29        | Sometimes        | 7    |
| 6. No trainings held for the conduct of research     | 2.30        | Sometimes        | 6    |
| 7. Research is not a priority                        | 2.42        | Sometimes        | 4    |
| 8. No funds available                                | 2.28        | Sometimes        | 8    |
| 9. No clear policy                                   | 2.34        | Sometimes        | 5    |
| <b>Composite Mean</b>                                | <b>2.44</b> | <b>Sometimes</b> |      |

Authorship rules are clear in principle but not consistently enforced, academic rank and power underpin attitudes, organizations and culture fuel bad practices, and researchers are unsure what conflict of interests implies and how it can affect research, according to in-depth interviews In the recent study of Rohwer et al., [26]. In addition, the implementation of more professional incentive schemes for advancement, tenure, and grants in many organizations, some of which favor the role of some authors, does not help. Researchers who used non-participatory methods rarely consulted transcripts with the subjects of their studies. This wasn't necessarily due to a lack of interest on the part of the participants; some of them didn't think it was important or actually detected a lack of interest on the part of the participants [27].

Relatively, indicators with the least rank is that university does not have systems for the

conduct of research followed by no funds available and no administrative support verbally interpreted as sometimes. On the other hand, it is only sometimes for accounting teachers to experience the concern on the university of not having a research system or administrative support as well as having no fund. This is due to that most schools and university have research office to monitor and guide the teachers in the conduct of research. In the study of Rohwer et al., [26] there may seems to have a lack of institutional processes to help and encourage research integrity, such as offices to encourage research integrity, establish and disseminate guidelines on research misconduct, and provide outlets for whistleblowing when misconduct is detected, was described as a frequently cited factor associated with high prevalence of research misconduct in a recent study of researchers in developing countries.

**Table 10**  
**Strategies for Research Program among Accounting Teachers**

| Key Result Area   | Strategies  | Desired Outcome  |
|---|---|--|
| <b>Research Competency on Conceptualization</b>   |   |  |
| <ul style="list-style-type: none"> <li>To be able to Identify certain practices and potential sources of a research problem(s) in the field of accountancy</li> </ul> | <ul style="list-style-type: none"> <li>Conduct annual Research forum to discuss research agenda per cluster.</li> </ul> | <ul style="list-style-type: none"> <li>Accounting Research Agenda will be identified in order for researchers to determine potential source of research</li> <li>Members will propose research collaboration among accountancy schools.</li> </ul> |

|   |   |  |
|---|---|--|
| <b>Research Competency on formulation of Research Design</b>  |   |  |
| <ul style="list-style-type: none"> <li>To be able to Formulate the proper research design based on certain relevant factors and Construct an operational framework</li> </ul>               | <ul style="list-style-type: none"> <li>Conduct Research training focus on research design.</li> </ul>   | <ul style="list-style-type: none"> <li>The teachers will be equipped on the area of research design</li> </ul>   |
| <b>Research Competency on Data Collection</b>   |   |  |
| <ul style="list-style-type: none"> <li>To be able to construct a research instrument for data gathering and Differentiate the purposes/ of the various methods of gathering data</li> </ul> | <ul style="list-style-type: none"> <li>Conduct Research Workshop focus on construction of research instrument.</li> </ul>   | <ul style="list-style-type: none"> <li>The teachers will be equipped on the area of developing research instrument.</li> </ul>   |
| <b>Research Competency on Data Processing and Analysis</b>  |   |  |
| <ul style="list-style-type: none"> <li>To demonstrate skills in the application of one or more statistical tools for social research</li> </ul>   | <ul style="list-style-type: none"> <li>Conduct Research Workshop and/or mentor program focus on Statistical tools.</li> </ul>   | <ul style="list-style-type: none"> <li>The teachers will be equipped on the area of statistical tools</li> </ul>   |
| <b>Research Competency on Research Application</b>  |   |  |
| <ul style="list-style-type: none"> <li>To describe how scientific methods of knowing are different from other methods of knowing</li> </ul>   | <ul style="list-style-type: none"> <li>Conduct Annual Research Conference where the teachers will be able to disseminate their researches and discuss on scientific methods of knowing and Come up with ACPAE Research Journal</li> </ul> | <ul style="list-style-type: none"> <li>Researcher will able to know the scientific methods of knowing and will be able to disseminate through research presentation and publication</li> </ul> |

## CONCLUSION AND RECOMMENDATION

Competencies of the Accounting teachers are in master's level on the areas of research conceptualization, operationalization, data collection, data processing and analysis, and is considered practitioner in research application. Accounting education, Financial Analysis and Reporting are the areas or fields with highest interest in the conduct of research; Potential for professional growth is the primary key motivation to conduct research. Class schedule is one of the key issues and problems related to the conduct of research Based on the results the researcher was able to develop a research program to enhance the research competencies among Accounting Teachers.

Association of Certified Public Accountants in Education may sponsor an annual research conference, and/or research capability training to its member to ensure research dissemination and continuous research development. College of Business Administration may conduct a webinar on the topic of Accountancy as a

Profession/ Ethics and Governance as well as on International Issues to burst the interest level on these accountancy area. The university may seek research funding organization to compensate and motivate the accounting teachers in the conduct of research. The researcher may seek professional help in the conduct of research to any research organization for consultation and mentoring program. Future researches may conduct future researched on the practices and innovation on research in the time of pandemic since the study is limited on the research competencies, motivation and problems encountered.

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