

Challenges Encountered by The Accounting Personnel of DepEd Pangasinan II In the Work-From-Home Arrangement: Basis for Employee Assistance Program

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Abstract—This study focused on the internal, external, and technical factors that affected the accounting staff of DepEd Pangasinan II's work-from-home arrangement to further understand the difficulties they faced. To ascertain whether there is a significant association between the accounting personnel profiles and the degree of difficulties encountered in the Work-from-Home Arrangement, the descriptive-correlational research approach was used. The researcher used a closed-form questionnaire to collect information from the forty (40) accounting staff members of the Pangasinan II Schools Division Office using a Four-Point Likert's Scale as a model. Overall, the findings showed that working from home presented only mild difficulties for the respondents. Under the internal, external, and technical aspects, the same findings were made. Thus, this paper proposes examining some of the current practices and internal policies controlling the work-from-home arrangement, implementing enhanced workload management with suitable performance monitoring, and promoting employees' welfare through adequate support systems to solve these difficulties. It is also advised to investigate the advantages and opportunities of using this form of work arrangement in order to further develop this study.

Indexed Terms— Accounting Personnel, Challenges, DepEd Pangasinan II, Work-from-Home Arrangement

I. INTRODUCTION

Widespread lockdowns caused by COVID-19 have disrupted economic activity, increasing unemployment and disruption of the manufacturing and transportation sectors (Song et al., 2020). Because of COVID-19 restrictions, service sectors including

tourism, hospitality, and transportation have suffered greatly in the United States. Due to decreased household income, altered household finances, and the fear and terror brought on by the pandemic, consumer buying patterns shifted. Also, when the number of instances increased globally, the world's financial and oil markets substantially declined (Pak et al., 2020). A wide range of non-pharmaceutical control methods and public health initiatives were implemented globally to slow the spread of the pandemic. Travel restrictions, border controls, quarantines, city lockdowns, bans on large gatherings, isolation of confirmed cases and close contacts, social distancing tactics, required mask wear, contact tracing, and testing, school closings, and use of personal protective equipment by health workers are a few examples (Ayouni et al., 2021). The WFH arrangement has historically been supported by a number of industries, particularly in the area of information and communication technologies. This kind of work arrangement became more common in the early 2000s as technology advanced and workers looked for ways to complete their tasks from home in order to cut down on travel time, have more flexibility with their schedules, and achieve a better work-life balance (Xiao et al., 2021). According to a study done in 2016 by Nordin, Mohd Baidzowi, and Razak, working from home has become popular in a few multinational corporations, like Dell and Amazon. Due to the fear of the COVID-19 pandemic, an increasing number of corporate and public organisations worldwide are implementing this type of work arrangement at the moment. The Department of Education adopted work-from-home policies by issuing DepEd Order No. 11 series of 2020 in response to the national government's request for ideas on how to stop the spread of COVID-19. In the aforementioned publication, a list of alternative work arrangements (AWA) and assistance programs for both teaching and non-teaching staff in

all DepEd offices and at all levels of employment government during the COVID-19 pandemic-related State of National Emergency. This arrangement is managed by a structure that places a strong emphasis on social segregation, the continuation of vital services and top priorities, and the uniformity of staff behavior (Department of Education, 2020). Working from home has many benefits, but it also has some drawbacks and issues to consider. Ochave (2020) asserts that one of the most significant problems teleworkers confront during the epidemic is mental health. This difficulty includes isolation, ineffective time management, a lack of connections with coworkers, and other factors that might cause stress in a worker. in accordance with the National Center for Mental Health During lockdowns, there are more Filipinos who suffer from mental diseases, according to (NCMH), which receives up to 35 phone calls each day from people in need of counseling.

Lastly, the WFH arrangement forces telecommuters to establish work-friendly conditions at home, which can be difficult given that some of them may be easily distracted by various things like children, pets, and household chores (Kurland & Bailey, 1999).

The researchers concluded that it is essential to undertake a parallel study to ascertain the degree of obstacles experienced based on the provided data, statistics, and related information encountered by DepEd Pangasinan II accounting members of staff in a work-from-home arrangement.

The findings of this study might be important to numerous entities or groups of people, as well as add to the growing body of literature and studies on COVID-19. The results of this study, for instance, will give management and policymakers in the Department of Education trustworthy information for enhancing the present policies and practices regarding the adoption of Alternative Work Arrangements (AWA). They will be able to protect the health, safety, and well-being of all students, teachers, and other staff members while ensuring that the department can give quality, accessible, relevant, and full basic education on a continual basis.

The DepEd non-teaching staff members can also benefit from this research. For instance, they will use

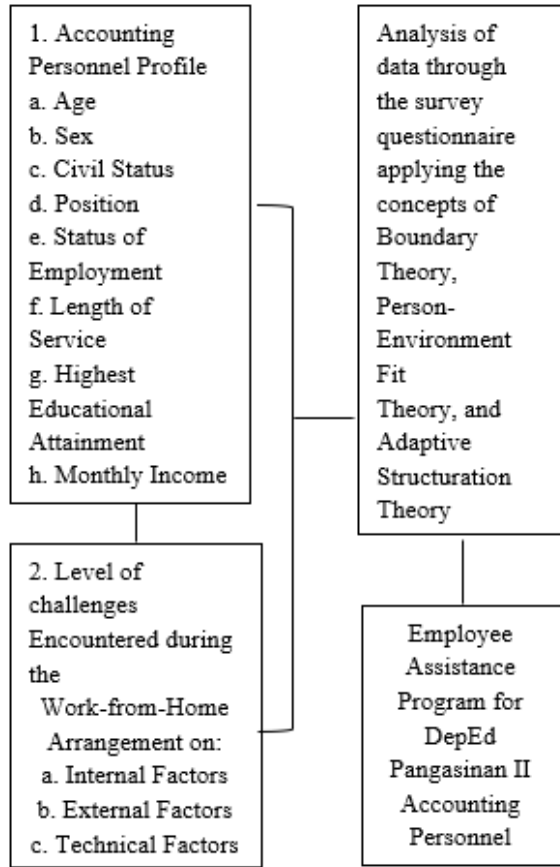
the study's findings as a tool to assess the difficulties they faced and come up with solutions. The results of this study may potentially serve as a starting point for future research projects and serve as a data source for studies of a similar nature.

Finally, it is important to compare the characteristics of the accounting staff with the degree of difficulties they had when the Work-from-Home Arrangement was put into place. The knowledge gained from this study will be used as the foundation for creating an aid program to address the difficulties workers have when working from home.

II. PARADIGM OF THE STUDY

The input-process-output (IPO) system, which represents the flow of this research's technical procedure, is illustrated by the study's paradigm in Figure 1. The input focuses on the profile of the respondents, including their age, sex, civil status, position, job status, length of service, greatest level of education, and monthly salary. The input also covers difficulties faced by accounting staff members in the work-from-home arrangement, which are divided into three categories: internal, external, and technical reasons. A survey questionnaire and a descriptive-correlational method are used in the research process to analyze the data and establish the relationships between the specified variables.

The information gathered from this study was also used to create an employee assistance program for the accounting staff at DepEd Pangasinan II.



III. METHODOLOGY

This study used the descriptive-correlational research approach to identify the difficulties the accounting staff of DepEd Pangasinan II faced when implementing the work-from-home arrangement. This approach is suitable for studies when a group of subjects' profiles should be described in connection to particular variables. Glass & Hopkins (1984) defined descriptive research as the process of acquiring data that provides a detailed account of an action, pattern, or phenomena. The data will then be arranged, tabulated, illustrated, and described by the researcher. In this study, particular accounting staff profile variables and the difficulties they faced with the work-from-home arrangement were given and examined in a descriptive manner. Also, correlational analysis was conducted to see if there were any relationship between the profile of the accounting people and the level of the challenges they experienced when working from home. This study was conducted at the researcher's current workplace, the Accounting Department (Main and Annex Office) of the Schools

Division Office of Pangasinan II in Canarvacanan, Binalonan, Pangasinan. The school's division Office of Pangasinan II, specifically the accounting department, was chosen by the researcher to be the site of this study because of its convenience, accessibility to the required data, and readiness to cooperate with the researcher in providing information. All employees working at the Accounting Main and Annex Office in the Schools Division Office of Pangasinan II are included among the respondents to this study. The primary tool the researcher used to collect the required data was a closed-form questionnaire. These research instruments are used to measure the degree of difficulties accounting staff members face when working remotely. The Microsoft Excel Tool Pak was used to examine the validity of this self-made questionnaire, and the computed Cronbach's Alpha values for the items listed under the Internal, External, and Technical Factors are 0.71571, 0.80459, and 0.77210, respectively. The accounting staff's responses were tallied, combined, and statistical analysis was applied. The study conducted frequency counts and percentages to describe the profile of the accounting employees - respondents in terms of their age, sex, civil status, position, the state of employment, length of service, highest educational attainment, and monthly salary. The percentage's formula is

$$P = \frac{f}{n} \times 100 \quad \text{where: } F = \text{Frequency}$$

N = Total No. of Respondents

The researchers applied frequency counts and average weighted means to measure the degree of difficulties faced by the accounting staff in the work-from-home arrangement. The respondent responses were collected using the Four Point Likert's Scale, and the computed mean scale values were rated and interpreted using the descriptive equivalents and their corresponding meanings shown in the table below:

Table I. Mean Range, Descriptive Equivalents, and Interpretation

Mean Range	Descriptive Equivalents	Interpretation
3.26 – 4.00	Always	Very Serious Challenge

2.51 – 3.25	Often	Serious Challenge
1.76 – 2.50	Sometimes	Moderate Challenge
1.00 – 1.75	Never	Not a Challenge

The researcher used the Pearson Product Moment Correlation Coefficient, also known as Pearson's *r*, to analyze the relationships between the profile of the accounting staff and the degree of the difficulties they encountered when working from home. The relationship between the accounting staff's profile and the degree of the challenges they faced while working from home was examined using the Pearson Product Moment Correlation Coefficient, generally known as Pearson's *r*. In order to interpret the degree of connection between the paired variables, this study used the descriptive interpretation devised by Guilford (1990). There is no absolute relationship between the two variables if the computed *r* value is zero (0.0), and there is a perfect relationship if the computed *r* value is one (1.0). Below is a summary of how various estimated *r* values (which could be positive or negative) were interpreted:

Table II. Pearson's *r* Correlation Interpretation

Pearson <i>r</i> Value	Degree of Relationship
0.90 – 1.00	Very high correlation, very dependable relationship
0.70 – 0.90	High correlation, marked relationship
0.50 – 0.70	Moderate correlation, substantial relationship
0.30 – 0.50	Low correlation, the relation is definite but small
Less than 0.30	Very low correlation

Statistical calculations were performed on all of the collected data using the Statistical Package for Social Sciences (SPSS). This program is acknowledged for being a superb, precise, and effective statistical tool for computing data.

IV. RESULTS AND DISCUSSION

The overall population of the respondents is one of the significant components of this research. The 40 respondents' processed responses on the profile based on (a) age, (b) sex, (c) civil status, (d) position, (e) employment status, (f) length of service, (g) greatest educational attainment, and (h) monthly income are displayed in the following tabular representations. The profile of the accounting staff is shown in Table 3. The age ranges of 26 to 35 and 36 to 45 years old, respectively, account for the majority of respondents and account for 15 and 37.50 percent of all respondents, respectively. Ten percent of the population, or four out of eight responders, are under the age of 25. In terms of sex, there are 32 respondents who identify as female, making up 80% of the population, compared to 8 or 20% of men. The findings of Whitten's (2016) study, "A Predominantly Female Accounting Profession: Lessons from the Past and Other Professions," which concluded that the accounting profession is transitioning to a more female-predominant workforce, are in line with this outcome. When it comes to civil status, the majority of respondents—25, or 62.50 percent—are already married, while the remainder 15, or 37.50 percent—are still single. Given that the majority of responders are in their thirties and forties, this outcome is no longer unexpected. Regarding job titles, 33 responses (82.50% of the total) are Senior Bookkeepers or Administrative Assistant IIIs. Other positions having frequency of only one (1), or 2.50 percent, including Accountant III and Administrative Assistant II. The DepEd Pangasinan II's employment situation is also shown in Table 3

Accounting staff. The outcome demonstrates that 35 respondents, or 87.50 percent of the total respondents, hold permanent or regular posts, and that just 5 respondents out of 40, or 12.50 percent, are on Work Orders (JO) or Contracts of Service (COS). The outcome also showed that four (4) of the employees covered by contracts of service and job orders have significant work experience, with tenures ranging from five to thirteen years. Despite there being openings in the agency, they were unable to obtain permanent posts because they were unable to meet the eligibility standards established by the Civil Service Commission. According to the length of service, it

may be concluded that a significant portion of respondents (22 or 55 percent) had only held their current posts for five (5) years or less. However, for each of the following service lengths—16–20 years, 21–25 years, 26–30 years, and 31–35 years—there is just one (1) response, or 2.50 percent. The results show that the majority of respondents are just beginning their careers in accounting, with only a small number of accounting professionals being judged to be "very experienced." Office of Pangasinan II's Schools Division. In terms of respondents' educational backgrounds, 12 respondents, or 30%, have master's degrees, while 26 accounting professionals, or 65%, are college grads. One (1) has only completed high school, whereas just one (1) has completed a professional degree. The results also revealed that some respondents are continuing their education by enrolling in master's programs or taking additional courses to expand their knowledge and improve their professional effectiveness. Finally, 18 respondents, or 45 percent, had monthly incomes between P 20,001.00 and P 25,000.00. This finding suggests that salaries make up the majority of an accountant's monthly income. The single respondent, on the other hand, had a monthly salary of P 10,000.00 or less.

Table III. Accounting Personnel Profile (N = 40)

Variable	Frequency	Percentage
Age		
25 years old and below	4	10.00
26 - 35 years old	15	37.50
36 - 45 years old	16	37.50
46 years old and above	6	15.00
Sex		
Male	8	20.00
Female	32	80.00
Civil Status		
Single	15	37.50
Married	25	62.50
Separated	0	0.00
Widowed	0	0.00
Position		
Administrative Aide	5	12.50
Administrative Assistant II	1	2.50
Administrative Assistant III	33	82.50

Accountant III	1	2.50
Status of Employment		
Contract of Service/Job Order	5	12.50
Permanent/Regular	35	87.50
Length of Service		
5 years and below	22	55.00
6 - 10 years	11	27.50
11 - 15 years	3	7.50
16 - 20 years	1	12.50
21 - 25 years	1	12.50
26 – 30 years	1	12.50
31 – 35 years	1	12.50
Highest Educational Attainment		
High School Graduate	1	2.50
Bachelor’s Degree	26	65.00
Master’s Degree	12	30.00
Professional Degree	1	2.50
Monthly Income		
P 10,000.00 and below	1	2.50
P 10,001.00 to P 15,000.00	3	7.50
P 15,001.00 to P 20,000.00	15	7.50
P 20,001.00 to P 25,000.00	18	45.00
P 25,001.00 and above	3	7.50

Table 4 displays the degree of difficulties faced by the accounting staff in the work-from-home arrangement under Internal Factors. A thorough look at the table below reveals that, on average, the respondents, with an average weighted mean of 2.49, are encountering moderate obstacles in the work-from-home arrangement. According to Table 4, "Working beyond the designated working hours,"

Has the highest weighted mean (2.83) and was characterized as a difficult task. Next, with a weighted mean of 2.75, "Lack of distinction between work and personal commitments" was rated as a significant issue. These findings show that most respondents who worked from home failed to draw a line between work and personal obligations and that most of them worked longer hours than necessary. During the COVID-19 spike, there were a lot of transactions that had to be performed efficiently, which caused certain

accounting staff to put in extra hours. Also, some duties of some accounting personnel who had to undergo quarantine due to COVID were temporarily assigned to other employees as additional responsibilities, which led to an imbalance between work and personal life. This finding is similarly to that of Xiao et al. (2021), which showed that many employees had to deal with longer working hours and heavier workloads when working from home. In contrast, "Inadequate management supervision" had the lowest weighted mean of 2.05 and was rated as a moderate challenge by the respondents. The management of the Pangasinan II Schools Division Office tracked and oversaw its staff members during the work-from-home arrangement using text, call, and social media tools. Also, in order to ensure productivity while working from home, each employee must prepare their Individual Workweek Accomplishments Report (IWAR) in accordance with the management's performance monitoring protocols. Given that respondents gave this type of problem the lowest grade, the findings imply that most respondents had no difficulty with the monitoring practices used by the office.

Table IV. Challenges Encountered by the Accounting Personnel in the Work-from-Home Arrangement – Internal Factors

Internal Factors	Weighted Mean	Interpretation
1 High level of stress, anxiety, and other mental health concerns	2.70	Serious Challenge
2 Inadequate management supervision	2.05	Moderate Challenge
3 Lack of concentration and motivation	2.58	Serious Challenge
4 Lack of separation between work and personal duties	2.75	Serious Challenge
5 Miscommunications with coworkers	2.18	Moderate Challenge

6 Poor time management	2.33	Moderate Challenge
7 Restlessness and over fatigue due to heavy workloads	2.70	Serious Challenge
8 Self-Isolation and lack of interaction	2.38	Moderate Challenge
9 Unhealthy lifestyle	2.38	Moderate Challenge
10 Working beyond the prescribed working hours 2.83 Serious Challenge	2.83	Serious Challenge
Average Weighted Mean	2.49	Moderately Average

The degree of difficulties the Accounting Professionals had with the work-from-home arrangement is shown in Table 5 under External Variables. Overall, the respondents indicated only mild difficulties with their work-from-home arrangements, earning an average weighted mean of 2.30. The difficulty of "Interruptions from family members and friends while working" obtained the highest weighted mean of 2.78 in the table above and was considered to be a major challenge. This result suggests that the respondents have trouble concentrating on their work because of interruptions from family and friends. For instance, there are instances where a family member will request the respondent's help even during business hours. Some respondents have also had the experience of working in a setting where children are playing and where relatives are conversing or moving around. Others have also had unannounced visits from friends and other people while they were at work. This outcome is consistent with the findings of Aczel et al. (2021), who found that family, friends, and neighbor disturbance is a significant difficulty in work-from-home situations. Having a poor workstation, on the other hand, received the lowest weighted mean of 1.90 and was only rated as a modest problem. The majority of responders have set up their workstations at home. Yet, not everyone

has the ability to set up a workspace at home that is comparable to an office. Other individuals are forced to use their beds as workspaces during the day,

While some people work in their living rooms with family members. The outcome reveals that even if they have established a space for working from home, improvements are still required to create a more favorable working environment.

Table V. Challenges Encountered by the Accounting Personnel in the Work-from-Home Arrangement – External Factors

External Factors	Weighted Mean	Interpretation
1 Additional communications and utility expenses	2.65	Serious Challenge
2 Disruptions from unexpected visitors	2.25	Moderate Challenge
3 Distractions caused by pets and plants	2.08	Moderate Challenge
4 Disturbing noises from vehicles, animals, karaoke etc.	2.30	Moderate Challenge
5 Excessive browsing of social media platforms such as on Facebook, YouTube, Instagram, Netflix etc.	2.70	Serious Challenge
6 Ineffective workstation	1.90	Moderate Challenge
7 Insufficient supply of hand soaps, sanitizers, facemasks, gloves, and disinfectants given by the management	2.00	Moderate Challenge
8 Interruptions from family members and friends while working	2.78	Serious Challenge
9 Limited workspace	2.23	Moderate Challenge

10 Limited health/psycho-social interventions from the management	2.15	Moderate Challenge
Average Weighted Mean	2.30	Moderate Challenge

Table 6 shows the degree of difficulties faced by the accounting staff in the work-from-home setting under the Technological Factors. The respondents experienced moderate levels of difficulties when working from home, according to the technical aspects, with an average weighted mean of 2.41. The problem of excessive exposure to computer screens obtained the highest weighted mean of 3.00 and was classified as a major challenge in relation to the data in Table 6. As stated in the sentences before, the majority of respondents put in more time when working from home. This result indicates that most respondents spend more time than necessary in front of their laptops and computers.

In addition, they occasionally spend their break time or after work hours browsing social media, playing video games, or watching movies, which prolongs their exposure to computer screens. Too much screen time is dangerous and can cause eyestrain, impaired vision, headaches, neck pain, and back pain, according to the study of Akinbinu et al. (2014). Nonetheless, among all the technical component obstacles, "Frequent power disruptions during working hours" received only a moderate challenge rating from the respondents, earning the lowest weighted mean of 1.88. This finding suggests that respondents' power breakdowns have been relatively uncommon during their work from home schedules. As can be seen, recent power outages typically occur on Saturdays, so they don't interfere with their workday. The majority of the respondents' tasks need the use of a computer, laptop, internet, and mobile phone, including encoding financial transactions, processing loan applications, and performing liquidations. As a result, electricity is essential to the respondents' productivity and its absence could make it impossible for them to complete their tasks.

Table VI. Challenges Encountered by the Accounting Personnel in the Work-from-Home Arrangement – Technical Factors

Technical Factors	Weighted Mean	Interpretation
1 Computer lags and malfunctions	2.78	Serious Challenge
2 Difficulty in accessing work-related databases	2.45	Moderate Challenge
3 Difficulty in using office tools and applications	2.13	Moderate Challenge
4 Excessive exposure to computer screens	3.00	Serious Challenge
5 Exposure to cyber security threats	2.38	Moderate Challenge
6 Frequent power interruptions during working hours	1.88	Moderate Challenge
7 Insufficient technical assistance from the management	2.18	Moderate Challenge
8 Lack of Information and Communications Technology (ICT) Equipment to use when working (Ex. laptop, desktop, or storage devices)	2.20	Moderate Challenge
9 Poor communication lines with superiors and colleagues	2.25	Moderate Challenge
10 Unstable internet connection	2.90	Serious Challenge
Average Weighted Mean	2.41	Moderate Challenge

CONCLUSION

This study on the challenges posed by the DepEd Pangasinan II accounting staff in the work-from-home arrangement revealed that the majority of respondents are married women between the ages of 26 and 35 and

36 and 45. Also, the majority of accounting staff members work as Administrative Assistant IIIs on a permanent basis. However, provided that the most of them have only a few months or a year's length of experience in the department, they are still relatively new to the service. As shown, the majority of responders have completed their bachelor's degrees, and some others are still enrolled in higher education. The results also showed that the majority of respondents received their only source of monthly income from their salaries. A conclusion section is not required. Although a conclusion may review the main points of the paper, do not replicate the abstract as the conclusion. According to the study's findings, there is a significant correlation between the respondents' age, civil status, and the degree of difficulties they experienced with their work-from-home arrangements under the internal component. Also, there is a significant correlation between respondents' monthly income and the degree of difficulties they experienced with their work-from-home arrangement (external factor). The researcher also comes to the conclusion that the respondents' age, length of service, and monthly income greatly influences the level of the technical factor issues they have had in their work-from-home arrangement.

APPENDIX

QUESTIONNAIRE

“Challenges Encountered by the Accounting Personnel of DepEd Pangasinan II in the Work-from Home Arrangement: Basis for Employee Assistance Program”

PART I. BACKGROUND INFORMATION

Instruction: Please supply the information asked for on the space provided.

1. Age: _____
2. Sex: _____
3. Civil Status: _____
4. Position: _____
5. Status of Employment: _____
6. Length of Service: _____
7. Highest Educational Attainment: _____
8. Monthly Income: P 10,000.00 and below
 P 10,001.00 – P 15,000.00
 P 15,001.00 – P 20,000.00
 P 20,001.00 – P 25,000.00
 P 25,001.00 and above

PART II. CHALLENGES ENCOUNTERED DURING THE WORK-FROMHOME (WFH) ARRANGEMENT

Instruction: Rate yourself along with the indicators under each challenge encountered. Put a check (/) on the appropriate column after the items. For better understanding, refer below for the holistic description/interpretation of the rating values:
Four Point Likert Scale – Frequency

4 Always - The accounting employee consistently encounters the challenge during the Work-from-Home Arrangement. This matter can be categorized as a very serious challenge that needs an urgent response.

3 Often - The accounting employee encounters the challenge at the Work-from-Home Arrangement. This situation can be classified as a serious challenge that requires action.

2 Sometimes - The accounting employee occasionally encounters the challenge throughout the Work-from-Home Arrangement. This event can be perceived as a moderate challenge that needs to be checked.

1 Never - The accounting employee never encounters the challenge throughout the Work-from-Home Arrangement.

A. How frequently do you encounter the challenges listed under the following Internal Factors when working from home?				
INTERNAL FACTORS	4	3	2	1
High level of stress, anxiety, and other mental health concerns				
Inadequate management supervision				
Lack of concentration and motivation				
Lack of separation between work and personal duties				
Miscommunications with coworkers				
Poor time management				
Restlessness and over fatigue due to heavy workloads				

Self-Isolation and lack of interaction				
Unhealthy lifestyle				
Working beyond the prescribed working hours				

B. How frequently do you encounter the challenges listed under the following External Factors when working from home?				
EXTERNAL FACTORS	4	3	2	1
Additional communications and utility expenses				
Disruptions from unexpected visitors				
Distractions caused by pets and plants				
Disturbing noises from vehicles, animals, karaoke etc.				
Excessive browsing of social media platforms such as on Facebook, YouTube, Instagram, Netflix etc.				
Ineffective workstation				
Limited workspace				
Limited health/psycho-social interventions from the management				
Insufficient supply of hand soaps, sanitizers, facemasks, gloves, and disinfectants given by the management				
Interruptions from family members and friends while working				

C. How frequently do you encounter the challenges listed under the following Technical Factors when working from home?				
TECHNICAL FACTORS	4	3	2	1
Computer lags and malfunctions				
Difficulty in accessing work-related databases				
Difficulty in using office tools and applications				
Excessive exposure to computer screens				

Exposure to cyber security threats				
Frequent power interruptions during working hours				
Insufficient technical assistance from the management				
Lack of Information and Communications Technology (ICT)				
Equipment to use when working (Ex. laptop, desktop, or storage devices)				
Poor communication lines with superiors and colleagues				
Unstable internet connection				

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