

Generational Diversity, Career Satisfaction and Performance Among Accountants

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Abstract- This study assessed generational diversity, career satisfaction, and performance among accountants employed in State Universities and Colleges (SUCs) in Western Visayas, Region VI, Philippines, during Academic Year 2025–2026. The respondents comprised 61 Certified Public Accountants (CPAs) serving in administrative staff roles such as Accountant, Budget Officer, and Financial Officer, who were selected through purposive sampling based on demographic profiles provided by SUC Human Resource Offices. A validated, reliability tested researcher developed questionnaire adapted from relevant literature served as the primary instrument, while the Individual Performance Commitment and Review (IPCR) forms of accountants were used to assess performance. Data were analyzed using frequency counts, percentages, means, the Mann Whitney U test, the Kruskal Wallis H test, and Linear Regression Analysis in SPSS at the 0.05 alpha level. Results showed that generational diversity was highly diverse, marked by organizational benefits, unique generational strengths, and effective collaboration across age groups. Career satisfaction was rated high, highlighted by comfort in learning from colleagues of different ages, satisfaction in multigenerational work experience, and recognition that diverse generations enhanced professional skills. Performance among accountants was very satisfactory across classifications, with stronger outcomes among Generation Z, males, graduate degree holders, newer employees, and those in Aklan and Guimaras. No significant differences were found in generational diversity, career satisfaction, or performance when classified by age, sex, educational attainment, length of service, or location. The study further revealed that generational diversity and career satisfaction did not significantly influence performance, indicating that organizational and contextual factors played a more decisive role.

Keywords: *Generational Diversity, Career Satisfaction, Performance, Accountants*

I. INTRODUCTION

Higher education institutions, particularly State Universities and Colleges (SUCs), play a vital role in national development by upholding accountability and managing public resources. Within these institutions, Certified Public Accountants (CPAs) are central to governance and sustainability, ensuring accurate financial reporting, effective budget oversight, and compliance with regulatory standards. Their contributions directly support institutional transparency and long-term viability.

Generational diversity, career satisfaction, and performance are crucial in shaping the effectiveness of accountants in SUCs. Akther et al. (2025) conceptualize generational diversity through inclusion and human resource management, emphasizing that recruitment, training, and appraisal practices supported by inclusion policies determine whether age-cohort differences enhance or hinder organizational outcomes. Jackson et al. (2023) define career satisfaction as the extent to which accountants feel their intrinsic and extrinsic career values are met, influencing motivation, commitment, and professional growth. Yoosuk et al. (2023) describe performance as the consistent fulfillment of responsibilities such as financial reporting, budget control, compliance, and collaboration, highlighting the role of knowledge, skills, motivation, and supportive work contexts.

In the Philippine context, SUCs in Western Visayas face increasing demands for accountability and efficiency amid evolving educational policies and fiscal challenges. Yet, empirical evidence on how generational diversity, career satisfaction, and performance among accountants influence institutional governance and sustainability remains scarce.

Addressing this gap is essential to inform HRM practices, professional development programs, and performance management systems tailored to SUCs. Based on this premise, the study examines generational diversity, career satisfaction, and performance of accountants in SUCs in Western Visayas, Region VI, Philippines, for Academic Year 2025–2026. The results will benefit SUC administrators, policymakers, and accountants by providing insights to improve governance, human resource practices, and institutional sustainability.

Statement of the Problem

This study aimed to determine the generational diversity, career satisfaction and performance of Accountants in the SUCs in Western Visayas, Region VI, Philippines for the Academic Year 2025-2026.

Specifically, this study sought answers to the following questions:

1. What is the profile of respondents in terms of age, sex, length of service, educational attainment, and location?
2. What is the status of generational diversity among accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?
3. What is the level of career satisfaction among accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?
4. What is the performance of accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?
5. Are there significant differences in the status of generational diversity among accountants when they are classified according to age, sex, length of service, educational attainment, and location?
6. Are there significant differences in the level of career satisfaction among accountants when they are classified according to age, sex, length of service, educational attainment, and location?
7. Are there significant differences in the performance among accountants when they are classified according to age, sex, length of service, educational attainment, and location?

8. Do generational diversity and career satisfaction significantly influence the performance of accountants?

Hypotheses

1. There are no significant differences in the status of generational diversity among accountants when they are classified according to age, sex, length of service, educational attainment, and location.
2. There are no significant differences in the level of career satisfaction among accountants when they are classified according to age, sex, length of service, educational attainment, and location.
3. There are no significant differences in the performance among accountants when they are classified according to age, sex, length of service, educational attainment, and location.
4. Generational diversity and career satisfaction do not significantly influence the performance of accountants.

Theoretical Framework

This study was anchored in three theories, each relating to generational diversity, career satisfaction, and performance among accountants in SUCs. These included the Theory of Generational Differences in the Workplace, Herzberg's Two-Factor Theory, and Campbell's Performance Theory.

For generational diversity, this study was anchored on the Theory of Generational Differences in the Workplace by Smola and Sutton (2002). This theory explains that employees from different generations Baby Boomers, Generation X, Millennials, and Generation Z hold varying work values, attitudes toward authority, and expectations about career growth and work–life balance.

In SUCs, accountants balanced administrative duties, regulatory compliance, and technological adaptation, where generational differences shaped motivation, satisfaction, and efficiency. Younger accountants valued innovation and flexibility, while older ones emphasized stability and accuracy. This theory was significant to the present study as it provided the framework for understanding how generational

diversity influenced work experiences and outcomes in higher education institutions.

For career satisfaction, this study adopted Herzberg's Two-Factor Theory (1959). This theory explains that employee satisfaction is influenced by motivators (such as achievement, recognition, and career advancement) and hygiene factors (such as salary, job security, and working conditions).

Applied to accountants in SUCs, generational groups valued motivators and hygiene factors differently; younger accountants prioritized growth and recognition, while older accountants emphasized stability and fair compensation. These preferences influenced career satisfaction, which in turn affected performance and commitment to institutional goals. Herzberg's Two-Factor Theory was significant to the present study as it provided the foundation for analyzing how intrinsic and extrinsic job factors contributed to satisfaction across generations.

For performance, this study was anchored on Campbell's Performance Theory (1990). This theory posits that employee performance is shaped by knowledge, skills, motivation, and work context, distinguishing between task performance, the core duties of the job, and contextual performance, which involves behaviors that enhance the organizational environment.

In SUCs, accountants' task performance included preparing financial statements, ensuring compliance, and managing budgets, while contextual performance involved collaboration, adaptation, and accountability. Generational diversity and career satisfaction influenced these aspects, as knowledge, motivation, and satisfaction varied across age groups. Campbell's Performance Theory was significant to the present study as it provided the framework for analyzing how individual capabilities and workplace factors interacted to shape accountants' effectiveness in State Universities and Colleges.

Conceptual Framework

This study examined generational diversity, career satisfaction, and performance among accountants in SUCs in Western Visayas, Philippines, for Academic Year 2025-2026. These workforce concepts were

analyzed in relation to selected demographic attributes to identify patterns that shaped accountants' perceptions, satisfaction, and effectiveness in fulfilling institutional responsibilities.

As to age, the respondents were categorized into "Gen Z" and "Gen X." Younger accountants were presumed to be more adaptive to technological innovations, open to change, and eager for career advancement, while Gen X were expected to demonstrate extensive professional experience, institutional knowledge, and consistency in performance. These distinctions highlighted how age influenced motivation, satisfaction, and efficiency.

As to sex, respondents were classified as "Male" and "Female." Female accountants were presumed to be more detail-oriented, organized, and diligent in compliance with institutional rules, while male accountants were perceived to be more assertive in decision-making and leadership roles. These differences reflected varying approaches to career satisfaction and performance.

As to educational attainment, respondents were categorized as "Baccalaureate Degree," "Master's Degree," and "Doctorate Degree." Accountants with advanced degrees were presumed to possess stronger analytical and managerial skills, leading to higher satisfaction and performance, while those with only a bachelor's degree focused more on routine tasks and skill development. Educational distinctions shaped opportunities for promotion, competence, and satisfaction.

As to length of service, respondents were categorized as "10 years and below" and "11 years and above." Longer-tenured accountants were presumed to demonstrate loyalty, consistency, and deep knowledge of SUC policies, while newer accountants were expected to be more innovative, flexible, and technologically adaptive. These distinctions revealed how tenure influenced satisfaction and performance outcomes.

As to location, respondents were classified into "Aklan," "Antique," "Capiz," "Guimaras," and "Iloilo." Accountants in urban SUCs such as Iloilo and Capiz were presumed to have greater access to advanced technologies, training, and administrative

support, enhancing efficiency and performance. Those in rural SUCs such as Aklan and Antique and in Island like Guimaras were expected to face resource limitations but demonstrate adaptability, commitment, and community-oriented values.

Lastly, the researcher posited that generational diversity and career satisfaction positively influenced performance. Generational diversity fostered the exchange of knowledge and skills, where older accountants contributed stability and institutional memory, while younger ones brought innovation and adaptability. Career satisfaction, shaped by fair compensation, recognition, growth opportunities, and supportive conditions, motivated accountants to perform with accuracy, timeliness, and adherence to standards. Together, these factors enhanced individual and organizational performance in SUCs.

These concepts are illustrated in Figure 1.

RESEARCH PARADIGM

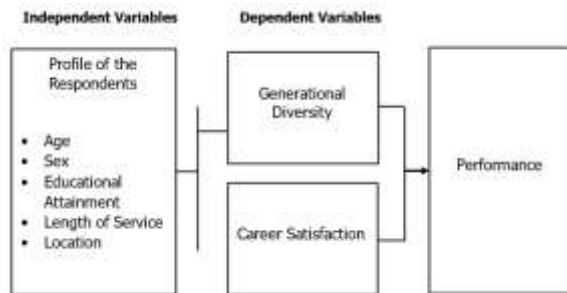


Figure 1. *The research paradigm of the study showing the interplay of relationship among variables.*

Significance of the Study

This study on generational diversity, career satisfaction, and performance among Certified Public Accountants (CPAs) in SUCs in Western Visayas, Philippines, is significant to the following stakeholders:

State Universities and Colleges (SUC) Officials. The findings provide valuable guidance for SUC leaders in designing and enhancing workplace policies and programs that address generational diversity and career satisfaction. By identifying the major factors that influence CPAs' performance, officials strengthen

governance, accountability, and institutional sustainability.

Human Resource Management Officials. The research provides evidence-based insights for HR officers in aligning recruitment, training, appraisal, and promotion systems with the diverse needs of CPAs. By applying the findings, HR officials improve HR practices, ensuring inclusivity, fairness, and responsiveness to generational differences.

Public Administrators. The results inform administrators responsible for financial oversight and compliance in SUCs. Insights into CPAs' performance and satisfaction support more efficient resource management and adherence to government auditing standards.

Certified Public Accountants (CPAs). CPAs themselves benefit from the study by gaining clearer insights into how generational diversity and career satisfaction shape their motivation, efficiency, and professional growth. The findings highlight workplace practices and support systems that enhance their career pathways and overall effectiveness in SUCs.

Professional Organizations. Accountancy associations and related professional bodies benefit from the study by gaining a deeper understanding of generational diversity and satisfaction trends among CPAs. This knowledge guides continuing professional development (CPD) programs and strengthens ethical and competency standards.

Faculty. Faculty members in accountancy and business programs could use the findings to enrich curricula by integrating lessons on generational diversity, motivation, and performance. This prepares future CPAs for the realities of SUC environments.

Personnel. SUC personnel in general benefit directly from improved workplace policies, recognition systems, and professional growth opportunities. The study emphasizes how satisfaction and diversity influence their motivation and effectiveness.

Researchers. As a Certified Public Accountant, the researcher benefited from the study by gaining insights into how generational diversity, career satisfaction,

and performance shaped the effectiveness of accountants in State Universities and Colleges (SUCs). This perspective allowed the researcher to understand the challenges and opportunities faced by SUCs in strengthening governance, accountability, and institutional sustainability. The professional involvement in financial oversight and compliance enriched the study's relevance and application, ensuring that its findings were grounded in both academic inquiry and practical experience in accountancy and higher education management.

Future Researchers. This study serves as a foundation for further inquiry, inviting future scholars to explore additional variables, contexts, and methodologies that deepen the understanding of workforce diversity and effectiveness in SUCs.

Definition of Terms

To provide clarity on key terms used in this study, the following definitions are presented both conceptually and operationally:

Generational Diversity. This term refers to “the presence of individuals from different generations within a group or organization, each with distinct values, attitudes, experiences, and work preferences” (Akther, Lima, & Rahman, 2025).

In this study, generational diversity refers to Certified Public Accountants (CPAs) who belong to more than one generational cohort Baby Boomers, Generation X, Millennials, and Generation Z, each characterized by distinct values, attitudes, experiences, and work preferences within the offices of SUCs in Western Visayas during Academic Year 2025–2026. Its level was described as “Highly Diverse,” “Diverse,” “Slightly Diverse,” “Rarely Diverse,” and “Not Diverse.”

Career Satisfaction. This term refers to “the extent to which early-career accountants feel that their career values (intrinsic and extrinsic) are being met by their current job, organization, and professional trajectory” (Jackson et al., 2023).

In this study, career satisfaction referred to how Certified Public Accountants (CPAs) in SUCs in Western Visayas during Academic Year 2025–2026

believed their career expectations such as advancement, recognition, and work–life fit were being fulfilled. Its level was described as “Very High,” “High,” “Moderate,” “Low” and “Very Low”.

Performance. This term refers to the degree to which accounting professionals successfully and consistently fulfill their job responsibilities such as accurate financial reporting, budget control, compliance with standards, and effective collaboration, by leveraging their knowledge, skills, motivation, and work context (Yoosuk et al., 2023).

In this study, performance referred to the effectiveness of Certified Public Accountants (CPAs) in SUCs in Western Visayas during Academic Year 2025- 2026 in fulfilling responsibilities by applying their knowledge, skills, motivation, and work context. The CPAs' performance was taken from the Individual Performance Commitment and Review Form (IPCRF). Its level was described as “Outstanding”, “Very Satisfactory”, “Satisfactory”, “Unsatisfactory”, and “Poor.”

Scope and Limitations of the Study

This study focused on assessing generational diversity, career satisfaction, and performance among accountants employed in State Universities and Colleges (SUCs) in Western Visayas, Region VI, Philippines, for Academic Year 2025- 2026. The 61 respondents were the total enumeration of Certified Public Accountants (CPAs) in SUCs serving in administrative staff roles, specifically in positions such as Accountant, Budget Officer, and Financial Officer.

Respondents were selected through purposive sampling, as they possessed specific characteristics relevant to the objectives of the study. Selection was based on data provided by the Human Resource Offices of the participating SUCs.

A researcher-developed questionnaire, adopted and modified from relevant literature, served as the primary data-gathering tool. The instrument consisted of four parts: Part I collected the personal profile of the respondents; Part II measured the status of generational diversity; Part III assessed the degree of career satisfaction; and Part IV evaluated the

performance of Certified Public Accountants (CPAs) using secondary data from the Individual Performance Commitment and Review Form (IPCRF).

The instrument was validated by a panel of experts in research, statistics, human resource management, and accountancy, and was subsequently subjected to reliability testing. To establish reliability, the questionnaire was pilot-tested among Certified Public Accountants (CPAs) from SUCs in Region VII who were not included as respondents in the main study. The data collected were tabulated and analyzed using appropriate statistical tools, including frequency count, percentage, mean, Mann-Whitney U test, Kruskal-Wallis H test, and Linear Regression Analysis. All statistical computations were performed using the Statistical Package for the Social Sciences (SPSS), with the margin of error set at the 0.05 alpha level.

II. REVIEW OF RELATED LITERATURE AND STUDIES

This part presents relevant literature and studies that support and contextualize the investigation of generational diversity, career satisfaction, and performance among accountants in SUCs in Western Visayas.

Conceptual Literature

On Generational Diversity among Accountants

Generational diversity among Certified Public Accountants (CPAs) in State Universities and Colleges (SUCs) in Western Visayas reflects the presence of multiple age cohorts working together in financial and administrative roles. Each generation brings distinct values, communication styles, and professional competencies that influence collaboration, career satisfaction, and performance. In SUC accounting units, this diversity is more than a demographic reality, it is a factor that shapes institutional accountability, financial governance, and the overall effectiveness of organizational practices.

Wang and Duan (2024) described generational diversity as a source of cognitive and affective variance within teams, emphasizing that age-cohort differences can stimulate innovation when managed through shared leadership but may also create

interpersonal conflict. For SUC CPAs, their framework underscores that diversity can be an asset for process improvement if organizational practices promote collaborative leadership and minimize conflict.

Chiwisa and Mpundu (2024) defined generational composition as influencing organizational performance through differences in values, motivation, and communication preferences. They emphasized that contextual moderators such as culture and resource availability determine whether diversity yields positive or negative outcomes. This perspective is relevant to SUCs in Western Visayas, where HR policies and institutional constraints condition how generational differences among CPAs translate into satisfaction and performance.

Elgabalawy (2024) described generational diversity as a managerial challenge requiring tailored HR practices, mentoring, and flexible work arrangements. The study emphasized that addressing differential needs for professional development and supervision can bridge generational gaps and improve both career satisfaction and accuracy in financial work.

Jolles and Lordan (2023) defined age diversity as a driver of creativity and resilience when organizations deliberately design inclusive practices and knowledge-sharing mechanisms. They emphasized that benefits are realized only through intentional structures. For SUC CPAs, this implies that without deliberate HR interventions, generational mix alone will not guarantee improved performance or satisfaction.

Eckhardt (2023) described a multigenerational workforce as an opportunity to combine experience with technological savviness. He emphasized the need for flexible communication channels and role redesign to minimize friction. This is directly applicable to SUC accounting units that must balance legacy fiscal procedures with emerging digital systems.

Akther Lima and Rahman (2025) defined generational diversity through the lens of inclusion and HRM, emphasizing that recruitment, training, and appraisal practices determine whether diversity enhances or undermines outcomes. Their work suggests that SUCs

should align promotion paths, continuing professional development, and appraisal systems to the varied expectations of differing age cohorts among CPAs.

Mohamed et al. (2025) described generational diversity in public universities as requiring explicit institutional investment. They emphasized that training budgets, mentorship programs, and support mechanisms are necessary for diversity to improve competencies and service delivery. For Western Visayas SUCs, this model suggests that institutional capacity across provinces moderates how diversity affects CPAs' satisfaction and output quality.

Sowmya et al. (2025) defined generational diversity as a multidimensional construct involving composition, perception, and interaction. They emphasized that measurement should capture both demographic presence and perceived intergenerational climate. Their conceptualization supports using mixed indicators in this study to better predict outcomes like satisfaction and performance among SUC CPAs.

Matlhaba (2023) described generational effects in supervision, emphasizing that differences influence mentorship styles and newcomer adjustment. Although focused on nursing, the insight that mismatches between supervisors and supervisees affect workplace socialization is transferable to SUC accounting units where older and younger CPAs interact in hierarchical structures.

Baluyut et al. (2025) defined generational diversity in terms of differing values across cohorts, emphasizing that stability versus flexibility shapes perceived organizational support and engagement. Their findings suggest that Western Visayas SUCs should consider local cultural expectations when designing policies to boost CPAs' satisfaction and productivity.

On Career Satisfaction among Accountants

Career satisfaction among Certified Public Accountants (CPAs) in State Universities and Colleges (SUCs) refers to the level of fulfillment professionals experience in their roles, shaped by compensation, recognition, growth opportunities, and work-life balance. In SUCs across Western Visayas, satisfaction is a vital factor influencing motivation, retention, and performance, given the demanding

nature of financial responsibilities and the need for continuous skill development.

Jackson et al. (2023) described career satisfaction as the alignment between career values and workplace experiences. They emphasized that intrinsic motivations such as meaningful work and ethical engagement drive greater satisfaction compared to extrinsic rewards. For SUC CPAs, this highlights the importance of organizational culture and values in sustaining motivation and satisfaction.

Baral (2024) defined career satisfaction as an outcome shaped by personality traits interacting with work environments. The study emphasized conscientiousness and emotional stability as predictors of satisfaction, moderated by supportive climates. This suggests that SUCs should recognize diverse personality profiles to enhance satisfaction and performance.

The Institute of Management Accountants (IMA, 2023) described satisfaction as linked to certification, compensation, and advancement opportunities. They emphasized that certified professionals report higher satisfaction due to recognition and mobility. For SUC CPAs, continuous professional development and recognition programs are essential to strengthen satisfaction and performance.

The Association of Chartered Certified Accountants (ACCA, 2023) defined career satisfaction as multidimensional, emphasizing professional development, flexibility, and organizational support. They described satisfaction not merely as happiness with current employment but as an evolving sense of growth and employability. For SUCs, this underscores the importance of development opportunities and flexible arrangements to sustain satisfaction across generations.

Joshi (2023) emphasized that skill acquisition and proficiency enhance self-efficacy and satisfaction. The study described technical competence, digital literacy, and analytical ability as drivers of confidence and fulfillment. For SUC CPAs, this suggests that upskilling programs are vital to boost satisfaction and performance.

Pelchona (2024) defined job satisfaction as a mediator between motivation and organizational commitment. The study emphasized that satisfaction translates motivational drives into loyalty and improved outcomes. Applied to SUCs, satisfaction may serve as the link between generational values and performance effectiveness.

Asuque et al. (2025) described satisfaction as dependent on workload, time management, and compensation. They emphasized that while accountants expressed satisfaction with workload organization and salary, limited advancement opportunities reduced satisfaction. This is relevant to SUCs, where hierarchical structures may constrain career growth.

Kazan (2025) defined satisfaction as influenced by workload and stress. The study emphasized that high workloads reduce satisfaction unless mitigated by stress management and organizational support. For SUC CPAs, equitable workload distribution and supportive policies are necessary to sustain satisfaction.

The Thomson Reuters (2024) State of Tax Professionals Report described satisfaction as increasingly driven by technology integration and recognition. It emphasized that as automation reduces routine tasks, satisfaction depends on engagement in value-adding advisory functions. For SUCs adopting digital systems, involving CPAs in improvement projects may enhance satisfaction.

Moss Adams (2023) defined satisfaction as linked to technological adaptation. The study emphasized that employees who receive training and support during digital transitions report higher satisfaction. For SUCs modernizing accounting systems, organizational readiness and empowerment are central to sustaining satisfaction.

On Performance among Accountants

Performance in the accounting profession is understood as the capacity of practitioners to deliver accurate, timely, and reliable financial services while adapting to organizational demands and technological change. It extends beyond compliance with standards to include behavioral, technical, and contextual

dimensions that shape productivity and accountability. Within State Universities and Colleges (SUCs) in Western Visayas, the performance of accountants is a critical measure of institutional efficiency, reflecting both professional competence and the ability to respond to evolving financial systems.

Do et al. (2022) described accountant performance as a function of individual capabilities, organizational support, and environmental context. They emphasized that performance should not only be measured through outputs such as financial accuracy but also by how effectively accountants are supported through training, information systems, and workload management.

Thipwiwatpotjana et al. (2022) defined performance in public institutions as multidimensional, integrating procedural compliance, timeliness, and stakeholder satisfaction. They emphasized that effective performance requires managerial feedback, clear procedures, and adequate training, highlighting accountability as an essential aspect of SUC operations.

Joshi (2023) emphasized that performance extends beyond numerical accuracy, describing it as shaped by clusters of technical, digital, and interpersonal skills. His model positioned digital literacy and communication competence as modern prerequisites for effective accounting work.

Yoosuk et al. (2023) described high-performing accountants as those capable of adapting traditional knowledge to digital and remote environments. They emphasized adaptability, technological competence, and continuous learning as vital factors in maintaining accuracy and efficiency, particularly relevant for SUCs undergoing digital transitions.

Wongdoug et al. (2024) defined performance as connected to professional skills and self-esteem. They emphasized that technical competence enhances confidence, which in turn improves productivity and satisfaction, underscoring the psychological dimension of performance in public institutions.

The study Optimization of Accounting Information Systems (2024) described performance as influenced by technological infrastructure. It emphasized that

well-integrated systems reduce errors and enhance efficiency, enabling accountants to focus on strategic analysis and reporting.

Ganjanawat (2025) defined performance efficiency as the interaction of personal attributes and technological competence. He emphasized that traits such as attention to detail and learning orientation contribute to better outcomes only when supported by digital literacy and software proficiency.

Asuque et al. (2025) described performance as shaped by workload, time management, and remuneration. They emphasized that fair workload distribution and equitable compensation sustain motivation and consistency, which are critical in SUCs where reporting deadlines are cyclical and demanding.

A study in the *International Journal of Economics and Finance* (2022) defined performance as influenced by role clarity, supportive supervision, and ethical organizational culture. The authors emphasized that accountants working in transparent environments demonstrate higher accuracy and accountability, aligning with the service-oriented culture of SUCs.

Finally, a 2023 study in the *International Journal of Innovative Research and Social Sciences* described performance as an outcome of technology acceptance. Drawing from the technology acceptance model, the authors emphasized that accountants' perception of digital systems' usefulness and ease of use directly influences performance, highlighting the importance of training and change management in SUCs adopting electronic budgeting and auditing systems.

Related Studies

Foreign Studies

Wang et al. (2024) examined how generational diversity influences innovation and teamwork among employees in various professional sectors. Their findings revealed that age-diverse teams experience higher creativity and problem-solving capacity when supported by shared leadership and effective conflict management. However, unmanaged generational gaps can lead to communication barriers and decreased cohesion by highlighting the importance of inclusive leadership strategies. These results support the idea that diversity, when managed properly, can enhance

productivity and performance among accountants working in multigenerational environments.

Jackson et al. (2023) investigated career values and satisfaction among early-career accountants in Australia. The study revealed that younger accountants prioritize work-life balance, skill development, and meaningful career progression over monetary incentives. Meanwhile, older accountants emphasize job security and organizational loyalty. Their results suggest that career satisfaction varies across generations and is shaped by differing expectations and definitions of success, which directly affect motivation and performance in the accounting profession.

Joshi (2023) explored how professional skill sets, including business, technical, and digital competencies impact the performance of accountants in the Middle East. Results showed that digital literacy, problem-solving skills, and communication abilities significantly predict overall performance levels. The study concluded that technical proficiency alone is insufficient; continuous professional development and digital adaptation are vital for maintaining high performance among accountants.

Similarly, Yoosuk et. al, (2023) analyzed accountants' professional skills and performance in the post-pandemic era. They found that professional growth and adaptability to technological changes directly enhance performance efficiency. Accountants with high digital competence and openness to new work systems reported better job outcomes. This supports the idea that technological adaptation mediates the relationship between career satisfaction and job performance.

Varma (2022) examined the link between psychological empowerment, job satisfaction, and performance among accountants working in multinational organizations. Findings revealed that empowered employees those with autonomy and decision-making power experience higher satisfaction and demonstrate greater commitment and performance. The study emphasized that organizational empowerment practices can mitigate the negative effects of generational differences and improve overall workplace harmony.

The Institute of Management Accountants (IMA, 2023) conducted a global salary survey highlighting job satisfaction and compensation among accountants. Results indicated that career satisfaction is influenced not only by salary but also by recognition, career advancement opportunities, and organizational culture. Certified Management Accountants (CMAs) reported higher satisfaction and stronger performance outcomes than non-certified peers, suggesting that professional growth opportunities are key drivers of satisfaction and success.

The Association of Chartered Certified Accountants (ACCA, 2023) published a global report on career and talent trends within the accounting profession. Findings revealed that flexibility, hybrid work arrangements, and purpose-driven employment significantly increase job satisfaction, particularly among younger generations. The report emphasized the need for organizations to adapt policies to meet generational expectations, which can in turn improve productivity and retention rates.

Do et. al, (2022) analyzed determinants of accountant performance in small and medium enterprises (SMEs) in Vietnam. The results showed that performance is highly affected by workload management, leadership style, and training support. The study concluded that both organizational and personal factors contribute to job efficiency, and that generational differences in work attitudes can moderate performance outcomes. In their study, the authors of Optimization of Accounting Information Systems and Performance (2024) examined how technology and information systems influence accountants' productivity. Findings showed that effective use of accounting information systems reduces manual errors, increases reporting accuracy, and enhances work efficiency. The study highlighted that system usability and digital competence are strong predictors of performance quality among accountants.

Zhang (2025) investigated the role of digital skills and technological competence in the performance and career advancement of accountants. Results revealed that accountants with higher digital fluency adapt more easily to new technologies, improving both their productivity and job satisfaction. The study concluded that digital transformation requires not only technical

training but also a shift in career mindset across generations of accountants.

Local Studies

Generational dynamics, job satisfaction, and employee performance have been widely examined in the Philippine context, particularly within government institutions and higher education settings. The following local studies provide empirical support relevant to the present study, offering insights on how generational cohorts, workplace attitudes, and competency-based outcomes shape professional performance in various public sector environments, including accounting functions.

Cacanindin (2023) investigated the generational differences in job satisfaction among employees in a state college in Aurora Province. Using a quantitative comparative design, the study found that Millennial and Gen Z employees prioritized work-life balance, professional development, and supportive leadership, while older employees emphasized job security and organizational loyalty. The study concluded that generational diversity significantly influences satisfaction patterns in public academic institutions. This is relevant to the present research because accountants in SUCs also operate in multigenerational environments that may affect their satisfaction and performance.

Esman et al. (2023) examined job satisfaction among public senior high school teachers in Central Philippines, emphasizing that advanced twenty-first century skills improved satisfaction and perceived performance. Although focused on teachers, the findings suggest that updated competencies among SUC accountants may also enhance satisfaction and productivity.

A study in the Journal of Management & Commerce Research (2023) explored generational diversity in government agencies, revealing differences in job involvement, values, and communication across cohorts. It emphasized that unmanaged generational issues reduce collaboration and performance, a challenge similarly relevant to SUC accountants working in multigenerational teams.

A Philippine-based study in the International Journal SSRG (2024) examined how generational differences moderate the relationship between leadership style and employee commitment in public organizations. Findings showed that transformational leadership was more effective for younger employees, while transactional leadership suited older cohorts. This suggests that generational expectations shape attitudes toward leadership, influencing job satisfaction and performance in SUC accounting units.

Similarly, a comparative study published in IJFMR (2024) compared job satisfaction levels of Filipino employees across generational cohorts. Results indicated that Millennials reported the lowest satisfaction, mainly due to workload pressure and perceived lack of recognition, while Gen X employees displayed higher satisfaction tied to organizational stability. These findings underscore the importance of understanding generational variations when assessing satisfaction among accountants in SUCs.

A 2025 study in IJRISS examined interactional justice and job satisfaction in the Philippine public sector. Results revealed that employees who perceived higher fairness in communication, feedback, and interpersonal interactions exhibited greater job satisfaction and stronger organizational commitment. Although not limited to accountants, the study supports the premise that workplace justice influences employee attitudes and performance in public institutions.

Asuque et al. (2025) conducted a study on accountants' workload, time management, and salary in relation to their competencies. Results showed that heavy workloads negatively influenced performance, while effective time management and adequate compensation improved competency execution. This study is directly relevant as it highlights factors affecting performance specifically among Filipino accountants, linking workplace conditions to output quality.

A 2024 studies archived in Index Copernicus evaluated job-related predictors influencing Filipinos' decision to pursue the CPA profession. Findings indicated that career satisfaction, perceived stability, and income expectations were strong motivators.

These insights demonstrate how job-related factors shape career trajectories and satisfaction among accounting professionals in the Philippines.

Research on the employability of accountancy graduates from a Philippine public university (2023–2025) found that workplace readiness, professional exposure, and organizational support predicted early-career satisfaction and performance. The study suggested that well-prepared accountants adapt faster, exhibit higher satisfaction, and perform better in organizational settings such as SUCs.

Finally, Reyes (2025) conducted a systematic review on factors influencing CPA licensure exam performance and institutional interventions in the Philippines. Although focused on licensure outcomes, the review concluded that academic preparation, motivation, and institutional support determine professional capability. These findings highlight foundational factors that later influence workplace performance among practicing accountants.

Relevance of Related Literature and Studies

The reviewed literature is highly relevant to this investigation, as it addressed generational diversity, career satisfaction, and performance among accountants. These themes were consistently emphasized in both international and local studies, providing a strong foundation for examining the experiences of Certified Public Accountants (CPAs) in State Universities and Colleges (SUCs) in Western Visayas.

Foreign studies such as those by Jackson et al. (2023) and Joshi (2023) highlighted how career values, satisfaction, and professional skill clusters influence performance in the accounting profession. Jackson et al. emphasized that generational differences shape expectations of success, with younger accountants prioritizing work–life balance and growth, while older cohorts value stability and loyalty. Joshi, on the other hand, underscored that digital literacy, communication, and analytical skills are now prerequisites for effective performance, showing that technical proficiency alone is insufficient without continuous professional development.

Local studies, including Cacanindin (2023) and Asuque et al. (2025), revealed how generational dynamics and workplace conditions affect satisfaction and performance in Philippine public institutions. Cacanindin found that younger employees in state colleges valued professional development and supportive leadership, while older cohorts emphasized job security, demonstrating that generational diversity influences satisfaction patterns. Similarly, Asuque et al. showed that heavy workloads negatively impacted accountants' performance, while effective time management and fair compensation improved competency execution, directly linking workplace conditions to output quality in SUCs.

Together, these works provided essential insights that informed the study's conceptual framework and methodology. They helped identify key variables such as generational diversity, career satisfaction, and performance, and clarified how these factors shape motivation, workplace attitudes, and organizational outcomes. Ultimately, this body of literature offered a credible and contextually relevant foundation for analyzing the challenges and opportunities faced by accountants in SUCs in Western Visayas.

III. RESEARCH METHODOLOGY

This chapter presents the research design, participants, research instrument, data collection procedures, and data analysis techniques that will be employed in the study.

Research Design

This study aimed to determine the generational diversity, career satisfaction, and performance of accountants in Western Visayas, Region VI, Philippines, for the School Year 2025–2026.

According to Sirisilla (2023), “descriptive research is used to gather information about a particular group or phenomenon. This type of research provides a detailed and accurate picture of the characteristics and behaviors of a particular population or subject. By observing and collecting data on a given topic, descriptive research helps researchers gain a deeper understanding of a specific issue and provides valuable insights that can inform future studies.”

According to Creswell (2023), the descriptive research design is a study that describes the characteristics of a population or phenomenon being studied. Primarily used to gain an understanding of a group or phenomenon. This involves collecting data through surveys, interviews, or observation. Descriptive research designs answer “Who, What, When, Where, Why, and How.”

According to Fraenkel et al. (2019), descriptive research is a method used to provide an accurate, objective and comprehensive picture of a phenomenon. This research method is appropriate when little is known about a particular topic, and the goal is to describe the characteristics of the population being studied.

This study employed a descriptive-correlational research design, which was well-suited for examining relationships among variables without manipulating them. Specifically, it analyzed how the independent variables generational diversity and career satisfaction were related to the dependent variable, the performance of accountants. Furthermore, the study examined the influence of respondents' demographic profiles, such as age, sex, length of service, highest educational attainment, and location, on their career satisfaction and performance. This design enabled a systematic analysis and objective description of the variables, while also determining the predictive relationship between organizational factors and accountants' job performance.

Respondents of the Study

The respondents of this study were the total enumeration of 61 purposively chosen Certified Public Accountants holding accounting-related positions such as university Accountants, Budget Officers, Finance Officers employed in various State Universities and Colleges (SUCs) across Western Visayas, Region VI, Philippines, during the Academic Year 2025-2026. This group represented the entire accounting workforce within the identified SUCs and was essential for obtaining a comprehensive assessment of generational diversity, career satisfaction, and performance. The distribution of respondents is presented in Table 1.

Table 1. Distribution of the Respondents

Location	N	%
Aklan	8	13.1
Antique	7	11.5
Capiz	7	11.5
Guimaras	4	6.6
Iloilo	35	57.4
Total	61	100.00

Data Gathering Instrument

A researcher-modified questionnaire adopted from relevant literature was used to gather the data. A

questionnaire is a tool prepared and distributed to obtain responses to specific questions. As noted by Fraenkel et al. (2019), such questions are generally factual and intended to obtain information about conditions or practices of which the respondent is presumed to have knowledge.

The questionnaire consisted of four parts. Part I gathered information on the profile of respondents, including age, sex, length of service, highest educational attainment, and location. Part II was designed to collect data on the extent of generational diversity. It contained 15 items measuring respondents' assessments using a five-point Likert scale, with responses interpreted through a predefined rating scale to assess the level.

Generational Diversity

Scale of Means	Description	Interpretation
4.21 – 5.00	– Highly Diverse	All accountants experienced strong differences across age cohorts, as Gen X and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.
3.41 – 4.20	– Diverse	Most accountants experienced strong differences across age cohorts, as Gen X and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.
2.61 – 3.40	– Slightly Diverse	Some accountants experienced strong differences across age cohorts, as Gen X and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.
1.81 – 2.60	– Rarely Diverse	Few accountants experienced strong differences across age cohorts, as Gen X and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.
1.00 – 1.80	– Not Diverse	Very few accountants experienced strong differences across age cohorts, as Gen X and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.

Part III of the questionnaire was designed to collect data on the level of career satisfaction among accountants. It consisted of 15 items that measured

respondents' evaluations using a five-point Likert scale.

Career Satisfaction.

Scale of Means	Description	Interpretation
4.21 – 5.00	Very High	All accountants experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work-life balance were

Scale of Means	Description	Interpretation
3.41 – 4.20	High	consistently met or exceeded by their current roles and organizations. Most accountants experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work–life balance were consistently met or exceeded by their current roles and organizations.
2.61 – 3.40	Moderate	Some experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work–life balance were consistently met or exceeded by their current roles and organizations.
1.81 – 2.60	Low	Few accountants experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work–life balance were consistently met or exceeded by their current roles and organizations.
1.00 – 1.80	Very Low	Very few accountants experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work–life balance were consistently met or exceeded by their current roles and organizations.

Part IV- Employee Performance

Employee performance was taken from the data recorded in the Individual Performance Commitment and Review (IPCR) form of the State Universities and Colleges (SUCs) where the accountants were

employed. The IPCR is a government-mandated performance appraisal tool that evaluates employees based on the extent to which they accomplish their assigned targets in terms of quality, efficiency, and timeliness.

CSC- IPCRF Rating Scale Matrix

Numerical Rating	Descriptive Category	Interpretation
5	Outstanding	Performance far exceeded expectations; all targets were achieved with exceptional quality, efficiency, and timeliness.
4	Very Satisfactory	Performance met and often surpassed expectations; most targets were achieved with high quality and efficiency.
3	Satisfactory	Performance met the minimum expectations; targets were achieved adequately in terms of quality, efficiency, and timeliness.
2	Unsatisfactory	Performance fell short of expectations; several targets were not achieved or were completed with notable deficiencies.
1	Poor	Performance consistently failed to meet expectations; most targets were not achieved, with serious issues in quality, efficiency, or timeliness.

Validity of the Research Instrument

Establishing the validity of a research instrument was crucial for ensuring accurate and meaningful findings. This process involved a combination of expert input, empirical testing, and alignment with established theoretical frameworks. A valid instrument strengthened the reliability of the study's outcomes and ensured that conclusions drawn were well-founded. As noted by Wagle (2018), validity pertained to the proper application of the instrument, test, or process in a necessary scenario and reflected the instruments or test's capacity to measure what it was intended to measure.

In this study, to ensure the validity of the research instrument, a panel of jurors was formed, composed of experts in research, statistics, human resource management, and accountancy. The panel evaluated the questionnaire based on the criteria established by Good and Scates for instrument validation. Face validity was performed by presenting the questionnaire to the panel of experts, who critically examined the questions and rendered professional judgments regarding their suitability. They assessed the questionnaire's content, structure, relevance, and clarity, thereby ensuring that each question was appropriate and relevant to the study.

Reliability of the Research Instrument

To determine the reliability of the questionnaire designed to measure generational diversity and career satisfaction among accountants, the instrument was pilot tested among thirty (30) Certified Public Accountants (CPAs) from universities in Region VII. These accountants were not part of the actual survey respondents but shared similar demographic characteristics with the intended study population. The pilot testing was conducted to refine the questionnaire for clarity, ease of completion, and accurate recording of responses during the main data collection phase.

The data gathered from the pilot test were tallied and subjected to reliability analysis using Cronbach's alpha, a statistical method that evaluated the internal consistency of responses across related items within each construct. A Cronbach's alpha coefficient of 0.80 or higher was considered acceptable, indicating that the items reliably measured the intended concepts. According to Saunders, Lewis, and Thornhill (2019),

alpha values range from 0 to 1, with higher values reflecting stronger internal consistency.

The reliability results of the instrument indicated very high internal consistency across both constructs. The scale measuring generational diversity yielded a Cronbach's alpha of 0.879 for its 15 items, while the scale measuring career satisfaction registered a Cronbach's alpha of 0.925 for its 15 items. These results confirmed that the questionnaire was a highly reliable tool for assessing generational diversity and career satisfaction among accountants in Western Visayas. Hence, the instrument used in this research was considered consistent and dependable for evaluating the intended dimensions of the study.

Data Gathering Procedure

After the questionnaire underwent content validation and reliability testing, formal permission to administer the survey was secured. The researcher personally distributed the questionnaires to ensure that the respondents clearly understood the purpose of the study. To accommodate respondents' schedules and geographic limitations, data were also collected through an identical online survey form hosted on Google Forms. This dual-mode approach ensured maximum participation while maintaining the integrity and consistency of the measurement instrument.

Once all responses, both paper-based and online, were collected, the data were encoded and analyzed using the Statistical Package for the Social Sciences (SPSS) software. The process focused on the practical application of statistical tools in research, providing a step-by-step guide for data entry, analysis, and interpretation following Pallant (2020).

Statistical Tools Used

Frequency Count. This was used to determine the number of responses per item in the questionnaire related to the respondents' profile.

Percentage. This was applied to describe the distribution of respondents based on their demographic characteristics.

Mean. This was computed to assess the status of generational diversity and level of career satisfaction and performance among accountants.

Mann-Whitney U Test. This was employed to determine significant differences in generational diversity, career satisfaction, and performance among accountants when classified according to age, sex, and length of service.

Kruskal-Wallis H Test. This was applied to determine significant differences in generational diversity, career satisfaction, and performance among accountants when classified according to educational attainment and location.

Linear Regression Analysis. This was used to determine the significant influence of generational diversity and career satisfaction on the performance of accountants.

IV. RESULTS AND DISCUSSIONS

This section presents the results summary of the study, the discussions of the conclusions drawn based on the findings, and the recommendations offered for future actions and policy directions for the generational diversity, career satisfaction, and performance among Accountants.

Summary

This study aimed to determine the generational diversity, career satisfaction and performance of Accountants in the SUCs in Western Visayas, Region VI, Philippines for the Academic Year 2025-2026.

Specifically, this study sought answers to the following questions:

1. What is the profile of respondents in terms of age, sex, length of service, educational attainment, and location?
2. What is the status of generational diversity among accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?
3. What is the level of career satisfaction among accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?

4. What is the performance of accountants when taken as a whole and when classified according to age, sex, length of service, educational attainment, and location?
5. Are there significant differences in the status of generational diversity among accountants when they are classified according to age, sex, length of service, educational attainment, and location?
6. Are there significant differences in the level of career satisfaction among accountants when they are classified according to age, sex, length of service, educational attainment, and location?
7. Are there significant differences in the performance among accountants when they are classified according to age, sex, length of service, educational attainment, and location?
8. Do generational diversity and career satisfaction significantly influence the performance of accountants?

Sixty-one Certified Public Accountants (CPAs) from SUCs in Western Visayas were purposively selected based on demographic profiles provided by HR offices. A validated and pilot-tested researcher-developed questionnaire, adapted from relevant literature, measured respondents' profiles, generational diversity, career satisfaction, and performance. Data were analyzed using frequency counts, percentages, means, Mann-Whitney U, Kruskal-Wallis H, and regression analysis in SPSS at the 0.05 alpha level.

Findings

1. The profile of the respondents showed that most accountants were aged 45 years and below (82.0%), while 18.0% were 46 years and above. A majority were female (65.6%), compared to 34.4% male. In terms of educational attainment, 60.7% held a baccalaureate degree, 34.4% a master's degree, and 4.9% a doctorate. With regard to length of service, 83.6% had served for 10 years or less, while 16.4% had served for more than 10 years. Geographically, 57.4% were based in Iloilo, 13.1% in Aklan, 11.5% each in Antique and Capiz, and 6.6% in Guimaras.
2. The status of generational diversity among accountants was "Highly Favorable" with an overall mean of 4.25. When classified according to age, those aged 45 years and below had a mean of

- 4.24 and those aged 46 years and above 4.31, both “Highly Favorable.” By sex, males recorded 4.20 (“Favorable”), while females obtained 4.28 (“Highly Favorable”). For educational attainment, baccalaureate degree holders had 4.26 (“Highly Favorable”), master’s degree holders 4.20 (“Favorable”), and doctorate holders 4.49 (“Highly Favorable”). In terms of length of service, those with 10 years and below obtained 4.24 and those with 11 years and above 4.35, both “Highly Favorable.” By location, Aklan (4.48), Capiz (4.34), Guimaras (4.25), and Antique (4.24) were rated “Highly Favorable,” while Iloilo (4.19) was rated “Favorable.”
3. The level of career satisfaction among accountants was “High” with an overall mean of 4.14. When classified according to age, those aged 45 years and below obtained a mean of 4.10 (“High”), while those aged 46 years and above recorded 4.32 (“Very High”). By sex, males had a mean of 4.22 (“Very High”), while females recorded 4.09 (“High”). For educational attainment, baccalaureate degree holders obtained a mean of 4.20, master’s degree holders had 4.03 and doctorate holders 4.09, all rated “High.” In terms of length of service, those with 10 years and below recorded 4.12 (“High”), while those with 11 years and above obtained 4.24 (“Very High”). By location, Aklan (4.23) and Antique (4.21) were rated “Very High,” while Guimaras (4.18), Iloilo (4.12), and Capiz (4.00) were rated “High.”
 4. The performance among accountants was “Very Satisfactory” with an overall mean of 4.26. When classified according to age, those aged 45 years old and below obtained a mean of 4.30 and those aged 46 years and above 4.09, both “Very Satisfactory.” By sex, males recorded 4.43 and females 4.18, both “Very Satisfactory,” with males slightly higher. For educational attainment, baccalaureate degree holders had 4.16, master’s degree holders 4.43, and doctorate holders 4.33, all “Very Satisfactory.” In terms of length of service, those with 10 years and below obtained 4.27 and those with 11 years and above 4.20, both “Very Satisfactory.” By location, Aklan and Guimaras recorded the highest mean of 4.50, Antique (4.14), Capiz (4.14), and Iloilo (4.23) all were rated “Very Satisfactory.”
 5. There were no significant differences in the status of generational diversity among accountants when classified by age ($U = 244.500, p = 0.565$), sex ($U = 362.000, p = 0.376$), and length of service ($U = 188.000, p = 0.189$), as well as by educational attainment ($H = 2.963, p = 0.227$) and location ($H = 7.675, p = 0.104$).
 6. There were no significant differences in the level of career satisfaction among accountants when classified by age ($U = 196.000, p = 0.137$), sex ($U = 341.000, p = 0.229$), and length of service ($U = 204.000, p = 0.319$), as well as by educational attainment ($H = 2.430, p = 0.297$) and location ($H = 1.801, p = 0.772$).
 7. There were no significant differences in the performance among accountants when classified by age ($U = 216.000, p = 0.189$), sex ($U = 327.000, p = 0.094$), and length of service ($U = 233.000, p = 0.611$), as well as by educational attainment ($H = 3.044, p = 0.218$) and location ($H = 2.937, p = 0.568$).
 8. Generational diversity and career satisfaction did not significantly influence the performance among accountants, as shown in the regression results. Generational diversity obtained $R = .178$ and $R^2 = .032$ ($t = -.696, p = 0.489$), indicating that only 17.80% of the variance in performance was explained, while 82.20% was due to other factors. Career satisfaction recorded $Beta = .209, t = 1.378$, and $p = 0.174$, also not significant.

Conclusions

1. Most accountants in SUCs of Western Visayas are young to mid-career professionals, predominantly female, and largely bachelor’s degree holders, with the majority serving for less than a decade and concentrated in Iloilo, reflecting a youthful and diverse workforce.
2. All accountants experienced strong differences across age cohorts, as Gen X, and Gen Z consistently interacted, contributed varied perspectives, and demonstrated distinct work preferences that significantly shaped workplace dynamics.
3. Most accountants experienced exceptional fulfillment in their careers as expectations for professional growth, recognition, job stability, meaningful work, and work–life balance were consistently met or exceeded by their current roles and organizations.

4. The performance among accountants consistently meets and often exceeds expectations, as they deliver high-quality work with minimal supervision and achieve most targets beyond the required standards.
 5. Generational diversity is experienced at similar levels regardless of age, sex, length of service, educational attainment, or location, showing uniform recognition across classifications.
 6. Career satisfaction is consistently experienced across demographic and professional categories, with no significant differences found when grouped by age, sex, length of service, educational attainment, or location.
 7. Performance is maintained at similar levels across all classifications, with no significant differences observed by age, sex, length of service, educational attainment, or location.
 8. Performance remains consistently strong across all groups, with organizational and contextual factors, not generational diversity or career satisfaction emerging as the true determinants of accountants' outcomes.
3. Public Administrators may align organizational policies with workforce needs by strengthening leadership practices, workload management, and resource allocation. This will help sustain consistently high-performance levels among accountants in SUCs regardless of demographic or professional categories.
 4. Certified Public Accountants (CPAs) may actively engage in collaborative initiatives, peer support activities, and professional development programs to sustain high levels of satisfaction and performance. They should also embrace intergenerational collaboration to maximize diverse perspectives and workplace adaptability.
 5. Professional Organizations may provide continuous professional development opportunities, networking platforms, and training programs that encourage collaboration across generations and academic qualifications. They should also advocate for policies that strengthen career fulfillment and performance standards among accountants.
 6. Faculty may integrate concepts of generational diversity, career satisfaction, and performance management into curricula to prepare future professionals. They should also encourage students to participate in internships and mentorships that expose them to diverse workplace settings, fostering adaptability and readiness for future roles.
 7. Personnel may actively participate in institutional programs, collaborative projects, and peer mentoring to sustain high levels of satisfaction and performance. They should also contribute to building inclusive workplace cultures that recognize diverse perspectives and values.
 8. Researcher may disseminate the study's findings through academic forums, policy briefs, and stakeholder dialogues to inform SUC leaders and HR officials of practical strategies for sustaining workforce effectiveness. Future researchers may explore other organizational and contextual factors such as workplace culture, leadership effectiveness, and institutional support that may have a greater influence on accountants' performance.

Recommendations

Based on the findings and conclusions, the following actionable recommendations are proposed for key stakeholders in State Universities and Colleges (SUCs) across Western Visayas to strengthen workforce development, enhance career satisfaction, and sustain professional performance among accountants:

1. State Universities and Colleges (SUC) Officials may continue to uphold inclusive policies and programs that support both young and mid-career accountants. They may replicate best practices from provinces with very satisfactory performance, such as Aklan and Guimaras, to raise overall institutional standards across Western Visayas.
2. Human Resource Management Officials may enhance employee engagement by introducing mentorship programs, career progression pathways, and recognition systems. They should also ensure fairness and inclusivity across age, sex, educational attainment, and service tenure, as results showed no significant differences across these classifications.

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