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A Comparative Analysis of the Accounting Faculty Shortage: Its Causes and Effects Between Laguna University and City College of Calamba

Alyssa Marie B. Bueno [a], Hannah Leezel A. Gavia [b], Jhana Mae M. Montilla [c], Ann Jhunyelle L. Salangsang [d], Dennisse M. Umali [e], Tony Angelo C. Alvaran MM [f]

buenoalyssamarie@gmail.com, leezelgavia@gmail.com, jgn.jhanamae.mntll@gmail.com, elley.jhun.enna@gmail.com, bumali329@gmail.com, taalvaran@gmail.com

College of Business Administration and Accountancy
Laguna University, Laguna Sports Complex, Bubukal, Sta. Cruz, 4009 Laguna, Philippines

Abstract

The study examined the extent, causes, and effects of accounting faculty shortage in higher education institutions, specifically comparing Laguna University and City College of Calamba. As higher education institutions continue to expand accounting programs, the availability of qualified accounting faculty becomes increasingly critical in ensuring instructional quality, program effectiveness, and compliance with accreditation standards. Accounting faculty shortage presents challenges to curriculum implementation, faculty workload distribution, and overall academic performance, particularly in institutions with limited recruitment and retention mechanisms.

Based on data collected from administrators, Human Resource personnel, and accounting faculty members, this research explored (1) the extent of accounting faculty shortage in terms of faculty-to-student ratio, annual faculty vacancies, recruitment duration, and faculty turnover; (2) the causes of accounting faculty shortage in terms of salary and benefits, workload, job security, career advancement, and educational qualifications; and (3) the effects of accounting faculty shortage on institutional accreditation and compliance, curriculum implementation, class scheduling, student learning quality, and financial implications.

Findings revealed that accounting faculty shortage was experienced to a notable extent in both Laguna University and City College of Calamba. Recruitment duration and faculty workload emerged as the most evident indicators of shortage, while faculty turnover was likewise observed to affect program continuity. In terms of causes, respondents identified salary and benefits, workload demands, limited career advancement opportunities, and job security concerns as the primary factors contributing to accounting faculty shortage. Regarding effects, the results showed that faculty shortage influenced curriculum delivery, class scheduling, faculty workload distribution, and institutional compliance with accreditation requirements. Comparative analysis further indicated significant differences between the two institutions in selected indicators of accounting faculty shortage and its causes.

The results further indicate that the effects of accounting faculty shortage were consistently manifested across both institutions, particularly in academic operations and faculty workload management. This suggests that while institutional contexts differ, the consequences of shortage of accounting faculty similarly impact instructional quality and program sustainability.

Finally, respondents emphasized the importance of improving recruitment efficiency, faculty compensation, workload management, and career development opportunities to address accounting faculty shortage. These findings suggest that addressing faculty shortage requires coordinated institutional and policy-level interventions to strengthen faculty retention, support academic quality, and ensure the long-term sustainability of accounting programs in higher education institutions.

Keywords: Accounting Faculty Shortage, Higher Education Institutions, Recruitment and Retention, Academic Program Quality

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1. Introduction

Qualified and committed faculty members in institutions of higher education determine their strength in terms of accounting education. These teachers are essential not only in providing special education but also in sustaining academic standards, institutional accreditation as well as equipping students to practice in the profession. Nonetheless, much of the accounting faculty shortage is currently being felt at Local Colleges and Universities (LCUs) in the Province of Laguna, particularly at Laguna University and the City College of Calamba, and these impact the sustainability and quality of the programs. This is a weakness in various aspects of the operations of the institution such as curriculum provision, class scheduling, accreditation compliance and general student learning standards. The reasons associated with this include the stressful quality of licensure exams, lack of career motivators in the academe, and the belief that other career options provide more enticing opportunities to the accounting professionals.

Although faculty related issues have been addressed earlier mainly through the student perception, fewer research has been done that examines the situation through the perspective of human resources staff, administrative personnel and accounting faculty members who are directly involved in the recruitment, retention, and institutional decision-making processes. This study provides a comparative analysis on the role of variables like salary, workload, job security, career advancement and educational qualifications in the shortage of the accounting faculty in the Laguna University and the City College of Calamba. It 2 also tries to investigate the impact of this deficiency on the performance of the institution in such aspects like accreditation, curriculum implementation, financial planning as well as student outcomes. Through these dimensions, the paper will propose evidence-based measures that may be implemented by institutions and stakeholders to recruit and maintain competent accounting instructors, and hence enhancing the future of accounting education in the Province of Laguna.

1.1. Statement of the Problems

This study aimed to quantitatively and comparatively analyze the causes of accounting faculty shortage from the perspective of institutions' management and faculty and its effect on the stakeholders between Laguna University and City College of Calamba. Specifically, this study sought to address the following questions:

1. What is the extent of accounting faculty shortage in Laguna University (LU) and City College of Calamba (CCC) in terms of:
   1.1. Faculty-to-Student Ratio,

1.2. Annual Vacancies,
1.3. Recruitment Duration, and
1.4. Faculty Turnover?
2. To what extent do the following contribute to the accounting faculty shortage in each institution:
2.1. Salary,
2.2. Workload,
2.3. Job Security,
2.4. Career Advancement, and
2.5. Educational Background?
3. How are the following affected by the accounting faculty shortage as perceived by the respondents from both institution:
3.1. Institutional Accreditation and Compliance with ALCUCOA Standards;
3.2. Student Performance and Learning Quality,
3.3. Class Schedule,
3.4. Academic Curricula, and
3.5. Financial Implications (including increased recruitment costs, salary adjustments and potential revenue lost)?
4. Are there significant differences between the responses of the respondents from Laguna University and City College of Calamba?
5. Is there a significant relationship between the causes and effects of Accounting Faculty Shortage across the two institutions?

2. Related Literature

Previous studies have shown that accounting faculty shortage significantly affects higher education institutions in terms of instructional quality, workload distribution, and academic performance. According to Norris (2020), the shortage of qualified accounting educators is largely due to the limited number of individuals pursuing advanced degrees, which reduces the pool of potential faculty members. Similarly, the MSEUF Research Journal (2023) found that institutions experience difficulty in maintaining sufficient faculty due to salary dissatisfaction and increasing workload demands. These challenges contribute to the imbalance between the demand and supply of accounting educators, affecting overall academic operations.

Faculty-to-student ratio is one of the most important indicators of faculty adequacy in educational institutions. Based on CHED Memorandum Order No. 27, s. 2017, the ratio in business-related programs, including accounting, may reach up to 1:55.3, which indicates a heavier teaching load and potential decline in the quality of education. Studies show that higher ratios limit student engagement and reduce the effectiveness of instruction (Boyle et al.,2025: Norris, 2020). As a result, institutions with insufficient faculty members often struggle to maintain academic standards and provide quality learning experiences.

The increasing number of vacant positions in accounting faculty also reflects the severity of the shortage. According to Norris (2020), the decline in accounting doctoral graduates has significantly reduced the number of qualified candidates for academic positions. Ong (2021) further explained that professionals transitioning from industry to academia face challenges such as differences in work environment and teaching responsibilities. In addition, the MSEUF Research Journal (2023) emphasized that higher salaries in the private sector discourage professionals from entering teaching careers, making it more difficult for institutions to fill vacant positions.

Recruitment duration has also increased due to limited qualified applicants. Hann et al. (2023) reported that the time required to fill academic positions continues to grow, which leads institutions to rely on part-time instructors. This affects the quality and consistency of instruction (Norris, 2020)

Faculty turnover contributes to instability in academic programs. According to the Manuel S. Enverga University Foundation (2023), faculty members leave due to low salary and high workload. The College and University Professional Association for Human Resources (2024) added that burnout and dissatisfaction remain key reasons for turnover, increasing pressure on remaining faculty members.

Salary remains one of the most influential factors contributing to accounting faculty shortage. The UP Center of Integrative and Development Studies (2018) emphasized that academic salaries are significantly lower than those in the private sector. Boyle et al. (2020) also noted that this salary gap discourages professionals from entering academia, while Lee et al. (2023) highlighted that limited institutional budgets further affect faculty retention.

Workload is another major contributing factor. According to JICA and CHED (2019), faculty members often exceed the recommended teaching load, leaving limited time for research and professional development. Boyle et al. (2024) stated that excessive workload leads to burnout and job dissatisfaction, which may result in faculty attrition.

Job security also influences faculty retention, especially in institutions with contractual employment. Studies show that lack of stability discourages long-term commitment among faculty members (UP-CIDS, 2018). Similarly, limited opportunities for career advancement reduce motivation and job satisfaction among educators (Lee et al., 2023).

Career advancement plays a crucial role in retaining qualified accounting faculty. According to Lee et al. (2023), institutions that provide promotion opportunities, professional development, and research support are more likely to retain their faculty members. However, limited advancement opportunities discourage educators from staying in academic institutions, leading to increased turnover.

Educational background is another important factor in faculty recruitment. Norris (2020) emphasized that the shortage of individuals with advanced degrees in accounting limits the number of qualified faculty members. Institutions often struggle to meet accreditation requirements due to this limitation, which affects overall program quality.

Institutional accreditation and compliance are also affected by faculty shortage. According to CHED standards, institutions must maintain qualified faculty and appropriate faculty-to-student ratios to meet accreditation requirements. Faculty shortages may result in non-compliance with accreditation standards, which can affect the institution's reputation and program sustainability.

Student performance and learning quality are directly influenced by the availability of qualified faculty. The MSEUF Research Journal (2023) found that faculty shortages reduce the quality of instruction and limit student engagement. As a result, students may experience difficulty in understanding complex accounting concepts, which can negatively impact their academic performance.

Class scheduling is also affected by the shortage of accounting faculty. Limited faculty members result in fewer class sections, scheduling conflicts, and delays in course offerings. According to Norris (2020), faculty shortages force institutions to adjust schedules and redistribute teaching loads, which often leads to inefficiencies in academic planning. Similarly, Hann et al. (2023) emphasized that prolonged vacancies contribute to disruptions in course scheduling and availability, affecting students' ability to enroll in required subjects.

Academic curricula are likewise influenced by faculty availability. When there are insufficient instructors, institutions may reduce course offerings or modify curriculum delivery. Norris (2020) pointed out that the lack of qualified faculty may result in reliance on part-time instructors, which can affect the consistency and depth of course content. Furthermore, Ong (2021) highlighted that limited faculty specialization may restrict the variety of subjects offered, thereby affecting the comprehensiveness of accounting programs.

Financial implications are also associated with accounting faculty shortage. Institutions incur additional costs due to recruitment processes, salary adjustments, and the hiring of part-time faculty. According to Lee et al. (2023), limited budgets and increasing compensation demands place financial strain on institutions attempting to attract qualified educators. Moreover, the MSEUF Research Journal (2023) noted that prolonged vacancies and reduced program efficiency may lead to potential revenue loss due to decreased enrollment and operational inefficiencies.

Overall, the reviewed literature indicates that accounting faculty shortage is influenced by multiple interconnected factors, including salary, workload, job security, career advancement, and educational qualifications. These factors not only affect faculty recruitment and retention but also have significant implications for institutional performance, student learning outcomes, and financial sustainability. Therefore, addressing these challenges requires comprehensive strategies that focus on improving compensation, working conditions, and professional development opportunities.

3. Methodology

3.1. Research Design

The study employed a quantitative research study that used a comparative design to investigate the factors that led to faculty shortage in accounting between the Laguna University and City College of Calamba. Reviewing the scale, reasons, and outcomes of the crisis without requiring manipulation in any variable, the study can serve the purpose of compactly outlining and comparing the present state and the institutional action to the inappropriateness of each school. The aim of the research was to evaluate perceptions and trends based on a structured survey questionnaire and hence construct an empirical foundation of comprehending and solving the problem based on the comparative analysis of the experiences and state of the two institutions involved.

3.2. Research Locale

Two chosen Local Colleges and Universities (LCUs) within the Province of Laguna, which is Laguna University and the City College of Calamba, were used in the study. The research institutions were chosen due to the fact that they have active accounting programs and both are facing noticeable challenges with recruiting and retaining qualified accounting educators. These schools were selected comparatively and this enabled the researchers to compare and contrast 37 the differences and similarities in issues of faculty shortage, responses of management, and effects at the institutions in the same provincial setting. The place was significant since it contains two state higher education institutions that address the same systematic issues in terms of the faculty shortage and the accreditation levels and educational quality standards.

3.3. Research Population

The population of this study included three (3) Human Resource Staff, ten (10) Administrative Personnel, and eight (8) Accounting Faculty members from each of two (2) selected institutions: Laguna University and the City College of Calamba, totaling a minimum of forty-two (42) respondents. This smaller but focused sample allowed direct comparison between the two institutions in terms of faculty shortage, institutional policies, and management responses.

The respondents were classified into three groups: Human Resource Staff, Administrative Personnel, and Accounting Faculty members. This classification segmented the population to achieve balanced perspectives between management and academic staff within and between the two institutions, thereby supporting a comparative analysis of their perceptions and experiences regarding accounting faculty shortage.

3.4. Research Instrument

The researchers created a survey questionnaire specifically designed to facilitate a comparative analysis between Laguna University and the City College of Calamba. This method was chosen for its efficiency and safety in data collection.

The study used close-ended questions with fixed response options on a 4 point Likert scale. This type of questioning ensured uniform responses and allowed the researchers to easily measure and compare the level of agreement or disagreement among respondents from the two schools. The survey questionnaire was divided into three parts, consisting of 18 questions in Part I, 24 questions in Part II, and 25 questions in Part III. From the distribution of questions across the three parts, the researchers can derive well-structured data that comprehensively address the objectives of the study while enabling cross-institutional comparison. The large number of close-ended questions on the 4-point Likert scale ensured reliability and consistency of responses, while the two additional open-ended questions served only to validate and clarify certain responses, without shifting the 39 study toward qualitative analysis. This design strengthened the accuracy of the findings and supported a purely quantitative comparative interpretation. The survey was conducted in person and through an online platform, based on the respondents' preferences and availability. Participants evaluated the questions using a Four-Point Likert Scale, which measured their level of agreement or perception concerning the statements provided in the questionnaire.

Table 1
Likert Scale

SCALE	RANGE	VERBAL INTERPRETATION
1	1.00-1.75	Strongly Disagree
2	1.76-2.50	Disagree
3	2.51-3.25	Agree
4	3.26-4.00	Strongly Agree

3.5. Data Gathering Procedure

The survey was conducted within the first semester of Academic Year 2025–2026 and ran for a total duration of three (3) weeks. Administration of the questionnaire was carried out through both in-person distribution and online platform, depending on the accessibility and convenience of Laguna University and the City College of Calamba. This flexible approach ensured that all respondents from both institutions were able to participate without disruption to their academic or administrative duties.

All survey responses collected after collection were compiled, stored securely and analyzed statistically for both institutional comparisons as well as institutional evaluations. By analyzing the data collected from both the City College of Calamba and Laguna University; the study provided empirical evidence to support answering the study's research questions and hypothesis by identifying the similarities and differences in the causes and effects of accounting faculty shortages.

3.6. Statistical Treatment of Data

The statistical treatment of data outlined the procedures and techniques used to process and analyze the information gathered in this study. The study employed descriptive and inferential statistical methods to achieve precise, relevant, and reliable results that matched the research objectives and to facilitate a comparative analysis between Laguna University and the City College of Calamba.

The main purpose of data treatment is to determine the degree of accounting faculty shortage and its causes and effects, and to determine the relationship between causes and effects within and between the two institutions. The following statistical tools were applied:

Mean - The simple mean was used to calculate numeric data such as faculty-to-student ratio, number of vacant positions, turnover rates, and time to fill vacancies for both Laguna University and the City College of Calamba. It gave a central value that represented the typical figure reported by institutions, allowing comparison of average values across the two schools.

Formula:

$$\bar{x} = \frac{\sum x}{n}$$

Where:

x̄ = Mean or Average
Σx = Sum of all Data Values
n = Number of Data Points

Standard Deviation - Standard deviation was used to measure the variability of responses in relation to the mean. It helped determine whether the responses were clustered closely around the mean or widely dispersed, indicating consistency or divergence in perceptions among the respondents of each institution. In order to determine which institution exhibited the most response variability, the findings were also compared.

Formula:

$$SD = \sqrt{\frac{\sum (x_i - \bar{x})^2}{n-1}}$$

Where:

xi = Each Individual Score
x̄ = Sample Mean
n = Number of Observations
SD = Sample Standard Deviation

Weighted Mean - The weighted mean will served as a tool to establish the total level of agreement among respondents about the extent, causes and effects of accounting faculty shortage in both institutions. The measure enabled researchers to detect the overall direction of responses for each indicator through the use of different weights for each scale value and to compare the average perceptions between Laguna University and the City College of Calamba.

Formula:

$$\bar{X} = \frac{\sum (f \times x)}{n}$$

Where:

$\bar{X}$ = Weighted Mean
f = Frequency of Responses
x = Scale Value (1 to 4 based on Likert Scale)
n = Total Number of Responses

Spearman Rank Correlation Coefficient (p) - The Spearman Rank Correlation Coefficient (p) measured the degree of relationship between faculty shortage causes and effects within each institution. The analysis revealed whether institutional factors showed significant correlations with their corresponding outcomes. In order determine whether the direction and extent of the relationships between Laguna University and the City College of Calamba differed, comparative correlation results were also examined.

Formula:

$$r = \frac{n\sum xy - (\sum x)(\sum y)}{\sqrt{[n\sum x^2 - (\sum x)^2][n\sum y^2 - (\sum y)^2]}}$$

Where:

r = Pearson correlation coefficient

n = Number of paired observations

$\sum xy$ = Sum of the product of paired scores

$\sum x$ = Sum of x scores

$\sum y$ = Sum of y scores

$\sum x^2$ = Sum of squared x scores

$\sum y^2$ = Sum of squared y scores

Independent Samples t-Test - The Independent Samples t-Test assessed whether the differences in the average perceptions of the two institutions regarding the causes and effects of accounting faculty shortage were statistically significant. A p-value of 0.05 was used as the level of significance. If the computed p-value was less than 0.05, the difference between the two groups' mean responses was considered significant; otherwise, the responses were interpreted as not significantly different.

Formula:

$$t = \frac{\bar{X}_1 - \bar{X}_2}{\sqrt{\frac{S_1^2}{n_1} + \frac{S_2^2}{n_2}}}$$

Where:

$\bar{X}_1$ = Mean of Group 1 (Laguna University)

$\bar{X}_2$ = Mean of Group 2 (City College of Calamba)

S_1^2 = Variance of Group 1

S_2^2 = Variance of Group 2

n_1 = Number of respondents from Laguna University

n_2 = Number of respondents from City College of Calamba

4. Results and Discussion

The survey results were assessed and analyzed to determine the extent of accounting faculty shortage in selected local colleges and universities.

Table 2. Extent of faculty shortage among LCU1 (Laguna University) & LCU2 (City College of Calamba)

Indicators	Mean	SD	Verbal Interpretation
Faculty-to-Student Ratio	2.92	0.67	High
Annual Vacancies	3.14	0.74	High
Recruitment Duration	2.98	0.74	High
Faculty Turnover	2.81	0.78	High
Overall Mean	**2.96**	**0.73**	**High**

**3.26-4.00 Very High, 2.51-3.25 High, 1.76-2.50 Moderate, 1.00-1.75 Low*

Table 2 presents the results for Problem 1 and shows a consistently high level of accounting faculty shortage across Laguna University (LU) and City College of Calamba (CCC), with an overall mean of 2.96. All indicators fall within the “High” category, indicating that shortages affect multiple aspects of academic staffing in both institutions. Among the indicators, annual vacancies (M = 3.14, SD = 0.74) were the most significant concern, suggesting frequent unfilled positions that may increase the workload of existing faculty. The faculty-to-student ratio (M = 2.92, SD = 0.67) further reflects heavy teaching loads, potentially limiting the ability of faculty to deliver individualized instruction and maintain teaching quality. Meanwhile, recruitment duration (M = 2.98, SD = 0.74) highlights delays in hiring qualified accounting educators, which may disrupt course delivery, and faculty turnover (M = 2.81, SD = 0.78) indicates retention challenges that can affect program continuity and stability.

Overall, these findings reveal a persistent and shared issue of accounting faculty shortage in both LU and CCC, which may compromise the quality, effectiveness, and sustainability of accountancy programs in Laguna if left unaddressed. This is supported by Cortez et al. (2023), whose study in Quezon Province found that limited faculty availability leads to heavier workloads, increased stress, and higher turnover intentions among accounting educators. Their research also identified salary and workload as key contributing factors, aligning with the present study’s findings and reinforcing the conclusion that systemic faculty shortages pose a significant threat to institutional capacity and academic quality in Philippine accounting education.

Table 3. Extent and contributing factors to accounting faculty shortage in Laguna University and City College of Calamba

Causes	Mean	SD	Verbal Interpretation
Salary	3.21	0.67	High
Workload	2.78	0.74	High
Job Security	2.83	0.71	High
Career Advancement	2.65	0.67	High
Educational Background	2.93	0.80	High
Overall Mean	**2.88**	**0.72**	**High**

**3.26-4.00 Very High, 2.51-3.25 High, 1.76-2.50 Moderate, 1.00-1.75 Low*

Table 3 presents the extent to which various factors contribute to the shortage of accounting faculty across Laguna University (LU) and City College of Calamba (CCC), with a mean of 2.88 interpreted as High. This indicates that several factors influence faculty shortages in accounting programs in both institutions. Among these, salary (M = 3.21, SD = 0.67) stands out as the most significant contributor, showing that inadequate compensation is a major concern affecting faculty recruitment and retention. Educational background (M = 2.93, SD = 0.80) and job security (M = 2.83, SD = 0.71) also demonstrate notable influence, suggesting that qualification requirements and employment stability are important considerations. In addition, workload (M = 2.78, SD = 0.74) and career advancement opportunities (M = 2.65, SD = 0.67) contribute to the shortage, indicating that heavy teaching responsibilities and limited professional growth affect faculty satisfaction and retention.

The findings indicate that financial, professional, and institutional factors collectively contribute to the shortage of accounting faculty in both LU and CCC, emphasizing the need for strategic interventions to improve compensation, career development, workload management, and employment conditions. These results are supported by Cortez et al. (2023), who identified low salary, heavy workload, limited job security, and restricted career advancement opportunities as major factors driving faculty attrition and recruitment challenges in higher education institutions in Quezon Province. Their study highlights that addressing these concerns is essential to reducing faculty shortages and maintaining the quality of accounting education, which is consistent with the present findings.

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Table 4. Level of effect of shortage of accounting faculty in Laguna University and City College of Calamba

Indicators	Mean	SD	Verbal Interpretation
Institutional Accreditation and Compliance with ALCUCOA Standards	2.99	0.72	High
Student Performance and Learning Quality	2.72	0.75	High
Class Schedule	2.78	0.75	High
Academic Curriculum	2.62	0.72	High
Financial Implications	2.89	0.86	High
Overall Mean	**2.80**	**0.76**	**High**

**3.26-4.00 Very High, 2.51-3.25 High, 1.76-2.50 Moderate, 1.00-1.75 Low*

Table 4 shows the summary of the level of effect of accounting faculty shortage across Laguna University (LU) and City College of Calamba (CCC), with a mean of 2.80 interpreted as High. This indicates that faculty shortages significantly influence both institutional and academic operations of the LCUs. All indicators were rated High, demonstrating that the effects extend across multiple functional areas. Among these, institutional accreditation and compliance with ALCUCOA standards (M = 2.99, SD = 0.72) were the most affected, highlighting difficulties in meeting accreditation requirements due to a lack of qualified faculty. Financial implications (M = 2.89, SD = 0.86) also ranked high, reflecting increased costs related to recruitment, compensation adjustments, and potential revenue losses.

Class schedule (M = 2.78, SD = 0.75) and student performance and learning quality (M = 2.72, SD = 0.75) further indicate that insufficient faculty leads to scheduling constraints, larger class sizes, and reduced instructional effectiveness. Academic curriculum (M = 2.62, SD = 0.72), while slightly lower, still falls within the High category, suggesting challenges in curriculum delivery, course sequencing, and program consistency. These findings indicate that accounting faculty shortage has a substantial and multifaceted impact on operational efficiency, academic quality, and financial stability of LCUs. A related study by Cortez et al. (2023) likewise reported that inadequate accounting faculty adversely affects accreditation compliance, instructional delivery, class scheduling, and financial sustainability in higher education institutions in Quezon Province, which is consistent with the present results.

Table 5. Difference between Laguna University and City College of Calamba responses on faculty shortage

Indicators	*t-stat*	*p-value*	*Analysis*
Faculty-to-Student Ratio	*-0.537*	*0.594*	*Not Significant*
Annual Vacancies	*-0.789*	*0.435*	*Not Significant*
Recruitment Duration	*-0.748*	*0.459*	*Not Significant*
Faculty Turnover	*-1.469*	*0.150*	*Not Significant*

**p-value<0.05, significant*

Table 5 compares the perceptions of accounting faculty shortage between Laguna University and City College of Calamba in terms of faculty-to-student ratio, annual vacancies, recruitment duration, and faculty turnover. A t-test was applied to determine whether significant differences exist between the two institutions. The results indicate that all indicators obtained p-values greater than 0.05, showing no statistically significant differences between the responses of Laguna University and City College of Calamba. This implies that both institutions share similar views regarding the extent of accounting faculty shortage. It further suggests that concerns on faculty-to-student ratio imbalance, recurring vacancies, prolonged recruitment processes, and faculty turnover are experienced in a comparable manner in both settings. Any slight variations in responses are attributed to random differences rather than meaningful institutional distinctions.

This consistency in perception may be explained by the continuing shortage of qualified accounting faculty in higher education. Existing literature points out that the limited supply of academically qualified accounting educators, especially those holding doctoral degrees, continues to hinder institutions in meeting staffing requirements. Such shortages have been described as a critical issue affecting recruitment, retention, and instructional quality, thereby influencing the sustainability of accounting programs and the attainment of learning outcomes (Plumlee & Reckers, 2014).

Table 6. Difference Between LUC 1 and LUC 2 Responses on Institution's Faculty Shortage

Indicators	*t-stat*	*p-value*	*Analysis*
Salary	*-0.109*	*0.914*	*Not Significant*
Workload	*-0.945*	*0.351*	*Not Significant*
Job Security	*-0.459*	*0.649*	*Not Significant*
Career Advancement	*-0.079*	*0.937*	*Not Significant*
Educational Background	*-1.444*	*0.157*	*Not Significant*

**p-value<0.05, significant*

Table 6 shows the results of the comparison of responses from Laguna University and City College of Calamba regarding institutional factors that contribute to accounting faculty shortage. The independent samples t-test was employed to determine whether significant differences exist between the two institutions across several variables, including salary, workload, job security, career advancement, and educational background. The results indicated that all indicators have p-values greater than 0.05, demonstrating no

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statistically significant differences in responses between Laguna University and City College of Calamba.

This implies that both institutions perceive the institutional factors affecting accounting faculty shortage in a similar manner. Challenges such as compensation, workload, job stability, career growth, and educational qualifications are consistently experienced across the two universities. According to research on accounting faculty shortages in higher education by Cortez et al., (2023) compensation and workload are significant contributors to faculty stress, turnover intentions, and retention challenges. A recent study conducted within accounting programs in Quezon Province found that low salary levels and heavy workloads are primary factors associated with accounting faculty shortages, leading to increased stress, heavier teaching loads, and intentions to leave academic positions. These findings reinforce the present study's observation that both Laguna University and City College of Calamba perceive institutional factors such as salary and workload similarly in their contribution to accounting faculty shortage, highlighting systemic challenges in academic staffing within accounting education contexts.

Table 7. Difference Between LCU 1 and LCU 2 Responses on Effect of Shortage of Accounting Faculty

Indicators	***t-stat***	***p-value***	***Analysis***
Institutional Accreditation and Compliance with ALCUCOA Standards	*-0.571*	*0.572*	*Not Significant*
Student Performance and Learning Quality	*-0.013*	*0.990*	*Not Significant*
Class Schedule	*-0.721*	*0.476*	*Not Significant*
Academic Curriculum	*-0.740*	*0.464*	*Not Significant*
Financial Implications	*-0.925*	*0.361*	*Not Significant*

**p-value<0.05, significant*

Table 7 presents the comparison of responses from Laguna University and City College of Calamba regarding the perceived effects of accounting faculty shortage. The independent samples t-test was conducted to determine whether significant differences exist between the two institutions across key outcomes, including institutional accreditation, student performance, class schedule, academic curriculum, and financial implications.

The results indicate that all indicators have p-values greater than 0.05, showing no statistically significant difference between Laguna University and City College of Calamba. This suggests that both institutions perceive the effects of accounting faculty shortage similarly. The findings imply that consequences such as challenges in complying with accreditation standards, impacts on student performance, scheduling difficulties, curriculum delivery, and financial pressures are consistently experienced across both universities. These results are supported by recent research on accounting faculty shortages, which emphasizes that faculty shortage has a direct impact on institutional and academic outcomes. As reported by Cortez et al. (2023) the shortage of accounting faculty affects not only teaching quality and student learning but also institutional compliance with academic standards and financial operations. The similarity in perceptions between the two institutions suggests that the effects of faculty shortage are systemic and not 88 confined to a single

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university, highlighting the need for coordinated strategies to address these challenges in accounting education.

Table 8. Relationship Between the Causes and Effects of Accounting Faculty Shortage in LCU 1

Causes	Effects	p-stat	Strength of Relationship	p-value	Analysis
Salary	Institutional Accreditation and Compliance with ALCUCOA Standards	0.758	Strong	<0.001	Significant
	Student Performance and Learning Quality	0.751	Strong	<0.001	Significant
	Class Schedule	0.742	Strong	<0.001	Significant
	Academic Curriculum	0.509	Moderate	0.026	Significant
	Financial Implications	0.670	Strong	0.002	Significant
Workload	Institutional Accreditation and Compliance with ALCUCOA Standards	0.693	Strong	<0.001	Significant
	Student Performance and Learning Quality	0.846	Very Strong	<0.001	Significant
	Class Schedule	0.710	Strong	<0.001	Significant
	Academic Curriculum	0.612	Strong	0.005	Significant
	Financial Implications	0.679	Strong	0.001	Significant
Job Security	Institutional Accreditation and Compliance with ALCUCOA Standards	0.564	Moderate	0.012	Significant
	Student Performance and Learning Quality	0.679	Strong	0.001	Significant
	Class Schedule	0.834	Very Strong	<0.001	Significant
	Academic Curriculum	0.484	Moderate	0.036	Significant
	Financial Implications	0.692	Strong	0.001	Significant
Career Advancement	Institutional Accreditation and Compliance with ALCUCOA Standards	0.506	Moderate	0.027	Significant
	Student Performance and Learning Quality	0.802	Very Strong	<0.001	Significant
	Class Schedule	0.512	Moderate	0.025	Significant
	Academic Curriculum	0.480	Moderate	0.038	Significant
	Financial Implications	0.438	Moderate	0.061	Not Significant
Educational Background	Institutional Accreditation and Compliance with ALCUCOA Standards	0.672	Strong	0.002	Significant
	Student Performance and Learning Quality	0.657	Strong	0.002	Significant
	Class Schedule	0.780	Strong	<0.001	Significant
	Academic Curriculum	0.572	Moderate	0.010	Significant
	Financial Implications	0.815	Very Strong	<0.001	Significant

*p-value<0.05, significant
**0.00-0.19 Very Weak, 0.20-0.39 Weak, 0.40-0.59 Moderate, 0.60-0.79 Strong, 0.80-1.00

Table 8 shows the correlation between the factors contributing to accounting faculty shortage and their corresponding institutional and academic effects at Laguna University. The results reveal that salary is strongly and positively correlated with most outcomes, with coefficients ranging from 0.509 (academic curriculum) to 0.758 (institutional accreditation), all showing significant relationships. This suggests that non-competitive compensation is linked to negative institutional and academic consequences, as lower salaries may reduce faculty motivation, increase turnover, and weaken instructional quality, ultimately affecting accreditation compliance and student learning outcomes.

Workload emerges as one of the most influential factors, showing a very strong correlation with student performance and learning quality ($r = 0.846$, $p < 0.001$) and strong correlations with accreditation, class schedule, academic curriculum, and financial implications (0.612–0.710). Job security also demonstrates moderate to strong positive correlations across all indicators ($r = 0.484–0.834$), indicating that employment instability may lead to stress, reduced job satisfaction, and inconsistent academic delivery. Career advancement shows moderate correlations with most outcomes, including institutional accreditation ($r = 0.506$), student performance ($r = 0.802$), and class schedule ($r = 0.512$), but is not significant in relation to financial implications ($r = 0.438$, $p = 0.061$), suggesting a weaker effect on financial aspects despite its role in faculty motivation and retention.

Educational background exhibits strong to very strong correlations with all effect indicators, including institutional accreditation ($r = 0.672$) and financial implications ($r = 0.815$, $p < 0.001$), highlighting the importance of faculty qualifications in maintaining academic quality and institutional credibility. Overall, the findings indicate that deficiencies in faculty conditions and qualifications are closely associated with negative outcomes in both academic and institutional domains at Laguna University. Workload and salary appear to have the strongest influence, while career advancement shows a comparatively weaker effect on financial implications. These results align with recent studies on accounting education, which emphasize that faculty shortages are driven by institutional factors and significantly affect student outcomes, curriculum quality, and compliance, supporting the need for improved compensation, workload management, and professional development.

Table 9. Relationship Between the Causes and Effects of Accounting Faculty Shortage in LCU 2

Causes	Effects	p-stat	Strength of Relationship	p-value	Analysis
Salary	Institutional Accreditation and Compliance with ALCUCOA Standards	0.588	Moderate	0.005	Significant
	Student Performance and Learning Quality	0.208	Weak	0.365	Not Significant
	Class Schedule	0.369	Weak	0.100	Not Significant
	Academic Curriculum	0.105	Very Weak	0.649	Not Significant
	Financial Implications	0.527	Moderate	0.014	Significant
Workload	Institutional Accreditation and Compliance with ALCUCOA Standards	0.241	Weak	0.293	Not Significant
	Student Performance and Learning Quality	0.827	Very Strong	<0.001	Significant
	Class Schedule	0.605	Strong	0.004	Significant
	Academic Curriculum	0.723	Strong	<0.001	Significant
	Financial Implications	0.468	Moderate	0.032	Significant
Job Security	Institutional Accreditation and Compliance with ALCUCOA Standards	0.131	Very Weak	0.571	Not Significant
	Student Performance and Learning Quality	0.537	Moderate	0.012	Significant
	Class Schedule	0.761	Strong	<0.001	Significant
	Academic Curriculum	0.790	Strong	<0.001	Significant
	Financial Implications	0.600	Strong	0.004	Significant
Career Advancement	Institutional Accreditation and Compliance with ALCUCOA Standards	-0.114	Very Weak	0.624	Not Significant
	Student Performance and Learning Quality	0.567	Moderate	0.007	Significant
	Class Schedule	0.467	Moderate	0.033	Significant
	Academic Curriculum	0.752	Strong	<0.001	Significant
	Financial Implications	0.452	Moderate	0.040	Not Significant
Educational Background	Institutional Accreditation and Compliance with ALCUCOA Standards	0.292	Weak	0.198	Not Significant
	Student Performance and Learning Quality	0.569	Moderate	0.007	Significant
	Class Schedule	0.518	Moderate	0.016	Significant
	Academic Curriculum	0.656	Strong	0.001	Significant
	Financial Implications	0.585	Moderate	0.005	Significant

*p-value<0.05, significant
**0.00-0.19 Very Weak, 0.20-0.39 Weak, 0.40-0.59 Moderate, 0.60-0.79 Strong, 0.80-1.00 Very Strong Relationship

The table 9 presents the relationships between the causes of accounting faculty shortage and their effects on institutional and academic outcomes in the City College of Calamba. The Pearson correlation results indicate varying degrees of significant relationships between salary, workload, job security, career advancement, and educational background with institutional accreditation, student performance, class schedule, academic curriculum, and financial implications.

Salary is moderately correlated with institutional accreditation ($r = 0.588$, $p = 0.005$) and financial implications ($r = 0.527$, $p = 0.014$), but shows weak or non-significant relationships with most academic outcomes, suggesting limited influence on direct instructional effects. Workload, on the other hand, shows strong to very strong correlations with student performance ($r = 0.827$, $p < 0.001$), class schedule ($r = 0.605$, $p = 0.004$), and academic curriculum ($r = 0.723$, $p < 0.001$), and a moderate correlation with financial implications ($r = 0.468$, $p = 0.032$), indicating a major impact on both academic quality and operational efficiency. Job security and career advancement both show moderate to strong correlations with most academic indicators but weaker or non-significant relationships with institutional accreditation and financial implications, suggesting a stronger effect on teaching-related outcomes than compliance and financial aspects. Educational background follows a similar pattern, showing moderate to strong correlations with academic outcomes but a weak and non-significant relationship with institutional accreditation.

Overall, the findings indicate that workload and job security are the most influential factors affecting academic performance, curriculum delivery, and scheduling, while salary, career advancement, and educational background have more selective effects. These results suggest that faculty-related conditions are more strongly linked to academic outcomes than institutional compliance and financial performance in the City College of Calamba. The findings are consistent with recent literature, which emphasizes that faculty working conditions and qualifications play a critical role in teaching quality, curriculum implementation, and institutional effectiveness (Cortez et al., 2023).

Table 10. Relationship Between the Causes and Effects of Accounting Faculty Shortage Across the Two Institutions

Causes	*Effects*	*ρ-stat*	*Strength of Relationship*	*p-value*	*Analysis*
Salary	Institutional Accreditation and Compliance with ALCUCOA Standards	0.653	Strong	<0.001	Significant
	Student Performance and Learning Quality	0.499	Moderate	0.001	Significant
	Class Schedule	0.559	Moderate	<0.001	Significant
	Academic Curriculum	0.293	Weak	0.066	Not Significant
	Financial Implications	0.590	Moderate	<0.001	Significant
Workload	Institutional Accreditation and Compliance with ALCUCOA Standards	0.471	Moderate	0.002	Significant
	Student Performance and Learning Quality	0.847	Very Strong	<0.001	Significant
	Class Schedule	0.689	Strong	<0.001	Significant
	Academic Curriculum	0.672	Strong	<0.001	Significant
	Financial Implications	0.599	Strong	<0.001	Significant
Job Security	Institutional Accreditation and Compliance with ALCUCOA Standards	0.355	Weak	0.025	Significant
	Student Performance and Learning Quality	0.609	Strong	<0.001	Significant
	Class Schedule	0.803	Very Strong	<0.001	Significant
	Academic Curriculum	0.654	Strong	<0.001	Significant
	Financial Implications	0.653	Strong	<0.001	Significant
Career Advancement	Institutional Accreditation and Compliance with ALCUCOA Standards	0.194	Weak	0.231	Not Significant
	Student Performance and Learning Quality	0.695	Strong	<0.001	Significant
	Class Schedule	0.494	Moderate	0.001	Significant
	Academic Curriculum	0.643	Strong	<0.001	Significant
	Financial Implications	0.430	Moderate	0.006	Significant
Educational Background	Institutional Accreditation and Compliance with ALCUCOA Standards	0.479	Moderate	0.002	Significant
	Student Performance and Learning Quality	0.596	Strong	<0.001	Significant
	Class Schedule	0.660	Strong	<0.001	Significant
	Academic Curriculum	0.608	Strong	<0.001	Significant
	Financial Implications	0.727	Strong	<0.001	Significant

**p-value<0.05, significant*
***0.00-0.19 Very Weak, 0.20-0.39 Weak, 0.40-0.59 Moderate, 0.60-0.79 Strong, 0.80-1.00 Very Strong Relationship*

The results show that salary is strongly correlated with institutional accreditation ($r = 0.653$, $p < 0.001$) and moderately correlated with student performance ($r = 0.499$, $p = 0.001$), class schedule ($r = 0.559$, $p < 0.001$), and financial implications ($r = 0.590$, $p < 0.001$), but has a weak and non-significant relationship with academic curriculum ($r = 0.293$, $p = 0.066$). This indicates that compensation mainly affects institutional and operational outcomes rather than curriculum implementation. Workload emerges as the most influential factor, showing a very strong correlation with student performance ($r = 0.847$, $p < 0.001$) and strong relationships with class schedule ($r = 0.689$), academic curriculum ($r = 0.672$), and financial implications ($r = 0.599$), suggesting that heavier teaching loads significantly affect learning quality, curriculum delivery, scheduling, and financial efficiency.

Job security shows weak to very strong correlations depending on the outcome, with a weak but significant relationship with institutional accreditation ($r = 0.355$, $p = 0.025$) and strong to very strong correlations with student performance ($r = 0.609$), class schedule ($r = 0.803$), academic curriculum ($r = 0.654$), and financial implications ($r = 0.653$), indicating that employment stability strongly affects academic and operational outcomes but less so institutional compliance. Career advancement exhibits moderate to strong correlations with most outcomes, including student performance ($r = 0.695$), class schedule ($r = 0.494$), academic curriculum ($r = 0.643$), and financial implications ($r = 0.430$), but a weak and non-significant relationship with institutional accreditation ($r = 0.194$, $p = 0.231$), suggesting limited influence on compliance measures. Educational background shows moderate to strong correlations across all outcomes, including institutional accreditation ($r = 0.479$), student performance ($r = 0.596$), class schedule ($r = 0.660$), academic curriculum ($r = 0.608$), and financial implications ($r = 0.727$), emphasizing the importance of faculty qualifications in institutional and academic performance.

Overall, the findings indicate that faculty-related conditions consistently influence academic, operational, and financial outcomes across both institutions, with workload and job security showing the strongest effects. Salary, career advancement, and educational background also contribute but vary in strength depending on the outcome considered. These results suggest that improving compensation, managing workload, strengthening job security, enhancing professional development, and hiring qualified faculty are essential strategies for addressing accounting faculty shortages, consistent with findings from Cortez et al. (2023).

5. Summary, Conclusin and Recommendation

5.1 Summary of Findings

This study examined the shortage of accounting faculty in selected local colleges and universities in Laguna, specifically Laguna University (LCU 1) and City College of Calamba (LCU 2). It identified factors contributing to this shortage, including personal, institutional, and economic considerations affecting individuals' decisions to pursue or remain in academic accounting careers. It also explored the perceived costs and benefits of academic work versus industry employment. By analyzing data from faculty members and institutional records, the study aimed to understand challenges in attracting and retaining qualified accounting educators and their implications for accounting education quality and sustainability.

Extent of Faculty Shortage

Both Laguna University and City College of Calamba experienced high levels of accounting faculty shortage based on key indicators. Challenges were evident in faculty-to-student ratio, annual vacancies, recruitment duration, and faculty turnover. This resulted in increased teaching loads, limited course offerings, and reduced scheduling flexibility. Faculty members often handled multiple subjects beyond their specialization. Although both institutions faced similar concerns, LCU 2 consistently recorded slightly higher mean scores, indicating a more pronounced shortage in City College of Calamba. Overall, faculty insufficiency emerged as a persistent issue affecting academic operations.

Causes of Faculty Shortage

The study identified workload, salary, job security, career advancement, and educational background as major causes. Workload and salary were the most significant factors. Excessive teaching loads were due to prolonged vacancies and insufficient staffing. Non-competitive salaries discouraged entry and retention in academia. Limited promotion and professional growth reduced motivation and commitment. Job insecurity, especially among contractual faculty, contributed to dissatisfaction. Strict qualification requirements also limited the pool of eligible applicants. These interrelated factors reflect complex recruitment and retention challenges.

Effects of Faculty Shortage

Faculty shortage significantly affected academic and institutional performance in both institutions. It negatively impacted student learning quality and academic performance. Class schedules and course offerings were disrupted, while specialized subjects were limited. Curriculum implementation was compromised. Accreditation compliance became more difficult due to staffing requirements set by ALCUCOA. Financial implications included overload pay and higher recruitment costs. Faculty workload also reduced participation in curriculum development and planning. Overall effects were rated high, showing wide-ranging institutional impact.

Comparative Analysis Between Laguna University and City College of Calamba

Both institutions faced similar challenges, though differences existed in intensity. In City College of Calamba, workload showed very strong correlations with student performance, learning quality, curriculum implementation, and scheduling, indicating workload-driven challenges. In Laguna University, workload, salary, educational background, and job security all showed strong relationships with institutional outcomes, suggesting multiple contributing factors. CCC was mainly affected by workload pressures, while LU was influenced by compensation and qualification concerns. These findings highlight institutional differences in how shortages affect operations.

Relationship Between Causes and Effects

Correlation analysis showed that workload, educational background, and job security were consistently linked to academic and institutional outcomes. Workload was the strongest determinant of student performance and learning quality. Excessive responsibilities reduced instructional effectiveness. Educational background strongly affected curriculum implementation and financial implications, emphasizing the need for qualified faculty. Job security influenced class scheduling and curriculum continuity. Salary and career advancement showed moderate relationships. Overall, faculty shortage is a systemic issue requiring multifaceted solutions.

Overall, the study shows that accounting faculty shortage remains a significant issue in both institutions due to workload, low salary, job insecurity, limited advancement, and strict qualifications. These negatively affect academic delivery, student outcomes, accreditation, and institutional performance. Faculty members are overburdened, reducing instructional quality and support. Institutional goals are also compromised. Thus, comprehensive retention strategies, improved working conditions, and better compensation are essential to address the shortage and sustain accounting education in Laguna.

5.2 Conclusions

Based on the results and findings of the study, the following conclusions were formulated:

1. Both Laguna University (LU) and City College of Calamba (CCC) experience a severe shortage of accounting faculty, evidenced by high faculty-to-student ratios, persistent annual vacancies, extended recruitment durations, and high turnover rates.
2. The shortage is primarily driven by non-competitive salaries and heavy workloads. Furthermore, a lack of job security linked to contractual employment, limited opportunities for career advancement, and stringent educational qualifications severely restrict the pool of eligible educators and discourage long-term academic commitment.
3. The lack of qualified faculty poses a significant threat to institutional accreditation and compliance with ALCUCOA standards. Academically, it degrades student performance and learning quality due to oversized classes and overburdened instructors. Operationally, it disrupts class scheduling and curriculum implementation, while financially, it strains institutional budgets through increased recruitment costs and reliance on part-time lecturers.
4. There is no statistically significant difference in the overall faculty shortage experience between LU and CCC, with the exception of workload disparities. Correlation analysis confirms a direct interdependence between these adverse working conditions (causes) and negative institutional, academic, and financial outcomes (effects).
5. Consistent with Human Capital Theory, qualified accounting professionals frequently bypass academia because the perceived costs—such as high workloads and job insecurity—far outweigh the benefits of low compensation and limited growth when compared to opportunities in the private sector.
6. To sustain the viability, accreditation readiness, and excellence of their accounting programs, these institutions must urgently implement strategic interventions focused on improving compensation structures, balancing workloads, expediting recruitment, and investing in continuous faculty development.

5.3 Recommendations

A. For Laguna University

Laguna University is advised to improve faculty compensation and benefits to attract and retain qualified accounting educators. Inadequate compensation and excessive workload are major contributors to faculty shortage; thus, workload management strategies should be implemented to prevent burnout and maintain instructional quality. Recruitment and hiring processes should be streamlined to reduce prolonged vacancies that affect program delivery. Continuous professional development and clear career progression pathways should also be provided to strengthen faculty commitment and retention.

B. For City College of Calamba

City College of Calamba is recommended to improve recruitment efficiency by reducing hiring duration and faculty turnover. More competitive salary packages should be provided to attract qualified accounting educators and reduce migration to the private sector. Balanced workload distribution should be ensured to improve job satisfaction and teaching effectiveness. Strengthening job security through clearer contracts and tenure systems is also essential for retention and program stability.

C. For CHED

CHED is encouraged to strengthen policies supporting faculty development through scholarships, research incentives, and flexible qualification pathways for professionals entering academia. These initiatives can attract more accounting professionals to teaching careers and help manage faculty workload. CHED should also continue promoting a quality-driven and industry-responsive higher education system aligned with accreditation standards and global competitiveness.

D. For Future Researchers

Future researchers are encouraged to expand the scope to include more LCUs and SUCs for better generalization. Additional variables such as retention strategies, leadership practices, governance, and funding allocation may provide deeper insights. Including student outcomes such as CPA exam performance and academic achievement is also recommended. Qualitative or mixed-method approaches may be used to capture deeper perspectives, while longitudinal studies may assess long-term trends and policy effectiveness.

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