The SBG Journal
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About the Journal
The School of Business and Governance (SBG) Journal of Ateneo de Davao University is an online, open-access journal that aims to publish studies and literary works that capture diverse issues in business.

Scope and areas of interest

The focus of the journal covers the following areas:
- Business management
- Human resources and development
- Finance
- Accountancy
- Public governance
- Corporate leadership
- Entrepreneurial activities
- Social enterprises
- Other business and governance-related topics

The platform serves as an avenue for the publication of empirical studies, guided by the standards set by the Editorial Board. While it provides opportunities for employees, faculty, alumni, and students of Ateneo de Davao University to share their research, it also welcomes submissions from researchers and scholars outside the University.

The primary purpose of the SBG Journal is to disseminate knowledge and expand research opportunities across varied topics in business and governance.

Target readers
Students for both graduate and undergraduate programs, practitioners in the area of business and governance, business organizations, industry partners, and other stakeholders who may benefit from the submitted empirical research.

Call for papers
Manuscripts are submitted year-round, and individual manuscripts are processed as they come in.

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FOREWORD

It is with deep gratitude and renewed commitment that we present this inaugural issue marking the relaunch of the *School of Business and Governance Journal* of Ateneo de Davao University. This milestone aligns with the University's Fortiores 2030, particularly Strategic Commitment 5: Integrate Teaching, Research and Community Engagement- bringing together academic inquiry, pedagogical practice, and social relevance into a unified platform. More importantly, this publication solidifies our passion to advance scholarship, research, and knowledge-sharing in the fields of business and governance.

As an open-access platform, the *SBG Journal* welcomes empirical research, case studies, advisers' notes, business leaders' commentaries on relevant business and governance issues, and book reviews. The journal aims to reflect the dynamic and interconnected nature of today's private and public sectors, covering business management, human resources, finance, accountancy, public governance, corporate leadership, entrepreneurial activities, marketing, and social enterprises.

Our editorial and review process is guided by the values of rigor, relevance, inclusivity, and integrity. This inaugural issue highlights timely themes such as sustainability, community development, work readiness and career preparation, financial literacy, human resource management, and public-private and academe partnerships.

For this issue, we have a total of six research articles and two special articles. These submissions are a mixture of studies from the undergraduate students, faculty, and industry practitioners.

The first article, entitled **"An Ex-ante Study Of The Proposed Waterfront Development Of The Sta. Ana Port From The 25-Year Davao City Tourism Master Plan Phase 1,**" authored by Llomar Encenso Aguanta, Michelle Angela Haum Moreno, Marvic Loi Fuentes Landong, John Carlo Tagabunlang Barquin, & Chrystophyr Balsamo Trance, examines the waterfront development initiative in Sta. Ana, Barangay 27-C, Davao City, which is part of Phase 1 of the ambitious 25-year Davao City Tourism Master Plan (DTMP). Through Creswell's Thematic Analysis, the study reveals that successful implementation requires enhanced community participation, a robust governance structure, and ongoing assessment of both regulatory and non-regulatory elements.

The second study, **"Implementation of Municipal Ordinance No. 425, Series of 2019 (The Use of Proper Reusable Cups/Glasses) in The Municipal Government of Bansalan, Davao del Sur,"** investigates factors influencing the implementation of Municipal Ordinance No. 425 (2019) in Bansalan, Davao del Sur. The sole proponent, Ms. Bea Eloisa B. Balunan, anchored the study on Edwards III's Policy Implementation Model.

The third article, **Members' Commitment and CSR Practices of Selected Multipurpose Cooperatives in Davao City,** submitted by Shinily Faith H. Agbon, Dazzel A. Anacio, Minette Paula A. Duga, Marielle O. Rico, Mharianne M. Vinculado, and Lovely V. Paasa. This research inspects how Corporate Social Responsibility (CSR) practices affect member commitment in multipurpose cooperatives in Davao City. Focusing on the economic and philanthropic responsibilities of cooperatives, the study found that CSR practices have a strong, significant relationship with members' commitment to their cooperatives.

The next study, **"The Influence Of Needs Satisfaction From Organizational Affiliations On The Perceived Work Readiness Of Graduates In The Accountancy Cluster Of Ateneo De Davao University**," is also an undergraduate thesis submitted by Joanna Danielle G. Ang, Pam Danica L. Dy, Camille Kate Manalastas, John Paul D. Sapsal, Trisha L. Yu and Jabez Tyron L. Yu, and Bai Charity P. Pandita. The study explores how satisfaction from organizational involvement affects work readiness among 202 Accountancy graduates from Ateneo de Davao University (Batch 2022-2023). The study employed multiple regression and moderation analysis using Haye's PROCESS Macro.

The fifth submission, entitled **"Parenting Styles and Financial Literacy in the Philippine Context: Insights from Ateneo de Davao University**," examines whether parents' parenting styles influence the financial literacy of young Filipino adults. The study, authored by Jem Kimberly R. Obenza, Jefrey T. Labasan, Mariah Coleen D. Panagdato, Carlos A. Dagohoy, Nash Terron A. Garcia, and Cleofe Arib, found no significant difference in financial literacy levels based on parenting styles, suggesting that multiple external factors likely influence young adults' financial literacy.

The last article, **"Factors that Contribute to the Auditors' Likelihood to Stay in the Top 3 Audit Firms in Davao City,**" authored by Jerachris Megaela Rosal, Rhyann Maverick Tejero, Shobe Ybañez, Edrian Louis Nabos, Jimmy Mulato, and Al-Muareef Karim, examines what drives auditors want to stay at Davao City's top three audit firms. Using descriptive-correlational design and multiple regression analysis, the study surveyed 103 CPA auditors anchoring on Herzberg's Two-Factor Theory.

Additionally, two special articles focused on industry practices are included in this first issue. The first article entitled " **Bridging the Gap Between Academia and Industry Needs**" is from Dr. Rosame D. Rentuma, FPM, CHRP, the Senior Manager of Country HR Business Partner and Global Learning and Development of Del Monte Fresh Produce Philippines, Inc. The article provides an insightful look at the challenges HR practitioners face in finding the right mix of academic qualifications and organizational needs. The second article shared by Dr. Mirasol Tiu, President of the Davao City Chamber of Commerce (DCCCI), describes the strategic direction of DCCCI and the role of the academe in their trajectories.

We extend our sincere appreciation to the authors, reviewers, and contributors who believed in the direction and purpose of this journal. We offer special commendation to the editorial board whose dedication made this relaunch possible.

Further, we celebrate and honor the journal's original editors as we carry on their mission of building a platform that encourages passion for knowledge and information exchange.

To our readers, we welcome you to engage with us in building a vibrant research community.

Dr. Margie J. Clavano, CPA, DBA
Editor-in-Chief

AN EX-ANTE STUDY OF THE PROPOSED WATERFRONT DEVELOPMENT OF THE STA. ANA PORT FROM THE 25-YEAR DAVAO CITY TOURISM MASTER PLAN PHASE 1

By: Llomar Encenso Aguanta, Michelle Angela Haum Moreno, Marvic Loi Fuentes Landong, John Carlo Tagabunlang Barquin, & Chrystophyr Balsamo Trance

ABSTRACT

This study explores the proposed waterfront development from the ambitious yet promising 25-year Davao City Tourism Master Plan's (DTMP) Phase 1 project in Sta. Ana, Barangay 27-C, Davao City. The master plan aims to make the city's unique identity in promoting sustainable tourism development. Researchers sought to integrate Social, Economic, and Environmental development facets and the Mazmanian-Sabatier Implementation Model to identify the possible outcomes of the project while addressing its encumbered practical, stakeholder, and contextual gaps, and the absence of a related study. As this study employed a qualitative descriptive design while using Creswell's Thematic Analysis, findings revealed the need for stronger grassroots engagement, a comprehensive governance framework, and continuous monitoring of statutory and non-statutory factors. Beyond that, this study champions participatory governance and research-driven collaboration to position Sta. Ana's proposed waterfront development as both a local and global exemplar of sustainable tourism development.

Keywords: *25-year Davao Tourism Master Plan Phase 1, Participatory Governance, Sustainable Tourism Development*

INTRODUCTION

Background

The development of coastal areas is characterized by specific traits influenced by multiple factors, including the type of development, visibility, land value, and environmental conditions. Social dynamics, such as community attributes, local customs, and traditions, affect and benefit from its expansion (Mostafa, 2017). Tourism is a crucial element in the economies of numerous countries, as it can generate several beneficial economic outcomes, including job creation and local economic growth. However, numerous challenges hinder the advancement of urban tourism due to inadequate coordination and planning among government agencies (Tseane-Gumbi & Wessels, 2022). The intricate nature of urban tourism encompasses potential impacts on the economy, society, and environment (Edwards et al., n.d.). Hence, the United Nations (n.d.) underscores the critical need for a robust legal framework to safeguard economic, social, environmental, and cultural rights, including the right to development.

The Amended Tourism Code of Davao City, officially known as Ordinance No. 0231-14 Series of 2014, serves as the primary ordinance governing tourism development and aims to create a cohesive strategy to enhance the tourism sector in Davao City (Tourism Code - Davao City Tourism Office, n.d.). In July 2022, the Local Government Unit of Davao (LGU Davao) approved its anticipated yet ambitious long-term tourism master plan. The plan illustrates the city's seamless growth in urban tourism. As the master plan identifies locations for future tourism infrastructure initiatives, the initial phase, which serves as the focal point of this study, will concentrate on tourism development at the Sta. Ana Waterfront Park (Alama, 2022).

The primary legal framework for this study is the Tourism Act of 2009 (RA 9593). Elazique & Javier (2011) emphasize that this act clearly delineates the shared roles of national and local governments in promoting tourism. Both governmental levels are tasked with devising and executing tourism development strategies, enforcing regulations, and collecting tourism-related data. National governments have a responsibility to assist local governments (LGUs) in establishing and enforcing regulations, underscoring that tourism development is a collaborative responsibility of both national and local authorities.

Given the presence of significant shortcomings in the execution of the Davao Tourism Master Plan, such as inadequate research, weak regulatory enforcement, insufficient community involvement, lack of institutional checks and balances, and negative perceptions regarding tourism activities (Palafox Associates, 2022), the realization of the plan's goals is compromised, hampering sustainable development and growth prospects within Davao City's tourism sector. Hence, this study aims to assess how residents in Sta. Ana, Barangay 27-C, Davao City, and stakeholders perceive the proposed waterfront development outlined in the projected 25-year Davao City Tourism Master Plan (DTMP), evaluate its potential impacts across social, economic, and environmental dimensions, and recommend effective policies to enhance tourism management and government efficiency.

Theoretical Framework

This ex-ante study employed two theoretical frameworks. In the realm of policy development, this study considers national issues and concerns. Specifically, policy formulation is necessary to deliver products and services to the public. Conversely, an ex-ante study aims to anticipate policy outcomes, particularly concerning infrastructure planning (Dooren & Dorren, 2021). This type of evaluation primarily focuses on analyzing the project's necessity, priority, and adequacy, while also considering effectiveness, impact, and sustainability.

The first theoretical framework utilized is the Mazmanian-Sabatier Implementation Model established by Paul Sabatier and Daniel Mazmanian in the 1980s. This framework seeks to comprehend the complexities of policy implementation within public administration and public policy. It emphasizes the influence of various actors and factors on the performance of public policy.

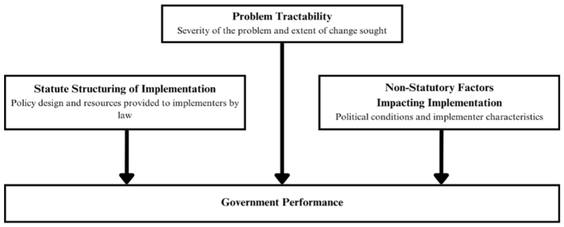

Figure 1: Mazmanian-Sabatier Implementation Model

The second framework applied in this study is the "Sustainability framework." While "sustainable development" can have various interpretations, it generally describes a development strategy that seeks a balance among often conflicting objectives while acknowledging the social, economic, and environmental constraints faced by society (Safdie, 2023).

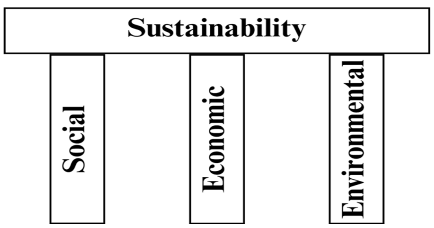

Figure 2: Sustainability Framework

Conceptual Framework

Figure 3 presents the study's proposed conceptual framework, which shows how the 25-year DTMP influences government performance. It considers variables such as statutory structuring (e.g., existing laws and regulations), problem tractability (research gaps in the DTMP), and vital non-statutory factors (e.g., effects on the sustainability pillars of affected barangays) that affect the master plan's implementation.

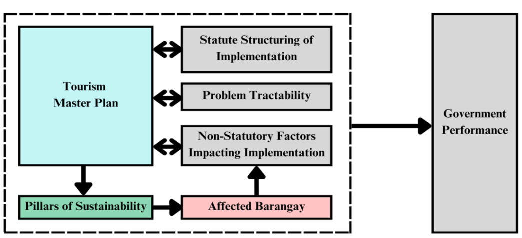

Figure 3: Conceptual Framework

Statement of the Problem

This study seeks to answer the following questions:

1. How do the residents of Sta. Ana, Barangay 27-C, and stakeholders perceive the proposed waterfront development project as outlined in the 25-year Davao City Tourism Master Plan Phase 1?
2. What potential social, economic, and environmental challenges may arise during the implementation phase?
3. What recommendations can be made to optimize the waterfront development project's alignment with the Tourism Act of 2009 and the Davao City Amended Tourism Code?

Research Objectives

The study's objectives are to assess resident and stakeholder perceptions of the proposed development, evaluate its social, economic, and environmental impacts, and recommend policies for sustainable waterfront tourism.

Significance of the Study

The researchers aspire to bring and promote evidence-based tourism planning to fill critical gaps in stakeholders' engagement and coordination under a shared development agenda. Thus, the findings contribute to the tourism-related sectors (e.g., Department of Tourism, LGU Davao, NGOs, Stakeholders, etc.) and the academe to amplify more effective strategic and citizen-centered policy-making and investment planning to achieve long-term tourism pursuits.

Scope and Limitations

The study focuses on the implications of fiscal management on sustainable community factors and well-being over the next 25 years, incorporating perspectives from the technical working group of a proposed tourism master plan. As an "ex-ante" study, it uses a financial analysis based on the master plan's budget. Data collected in May 2024 provides a recent basis for analysis. However, the study is limited by the absence of key informants from the City Economic Enterprise, the City Engineering Office, and the Davao City Investment Promotion Center, which restricts insights into funding, economic impacts, and technical details, potentially affecting the understanding of the project's sustainability and revenue models.

METHODOLOGY

Research Design

The researchers utilized the qualitative descriptive method design. The purpose of descriptive qualitative research is to produce a comprehensive and detailed description of the topic under investigation, which permits researchers to generate new research questions (Regoniel, 2023). This research method also aids decision-making, policy development, and program planning (Voxco, 2021). Moreover, utilizing the qualitative descriptive method gave the researcher more freedom to probe into the participants' comments, asking why or how (Mack et al., 2005), resulting in more in-depth data and a better knowledge of the community perception of Barangay 27-C and the stakeholders on the said waterfront development.

Research Instrument

The researchers employed in-depth interviews (IDIs) and key-informant interviews (KIIs) as data-collection instruments, and the questionnaires were verified and validated by the panel members. In-depth interviews (IDIs) offer the researcher the opportunity to acquire comprehensive and nuanced information, while drawbacks stem from the time required for both data collection and analysis (Jennings, 2005). Also, Key Informant Interviews (KIIs) offer a valuable approach for gathering qualitative data, enabling the acquisition of significant insights and perspectives from key individuals within a particular domain or institution, while also offering flexibility in formulating questions and subsequent inquiries (Brown, n.d.).

Locale of the Study

Located in the southeastern part of Mindanao, Philippines, Davao City spans from 6°58′ to 7°34′ N latitude and 125°14′ to 125°40′ E longitude. It is known as the largest city in the country in terms of land area, with a total land area of 2,444 sq km.

Table 1: Davao City Distribution of Overnight Travelers Year 2022 & 2021

Year	Foreign Travelers	Overseas Filipinos	Domestic Travelers	Total
Year 2022	40,930	5,899	850,440	897,269
Year 2021	8,169	1,091	295,082	304,342

Source:http://www.tourism.gov.ph/tourism_dem_sup_pub.aspx, 2021 & 2022

The tourist data for Davao City, sourced from the Tourism Demand Statistics of the Department of Tourism (2022 & 2021), specifically from the Regional Distribution of Overnight Travelers, as reflected in the annual reports for 2021 and 2022. In comparison, 2022 saw more travelers than 2021. Considering the massive tourism data gap due to the COVID-19 pandemic (International Monetary Fund, n.d.), it is observable that over the years, there has been a constant proliferation of the city. As such, approximately one million tourists visited Davao City between January and October 2023, according to Jennifer Romero, Officer-in-Charge of the City Tourism Operations Office (CTOO) (Patumbon, 2023).

The scope of this study is in the community of Sta. Ana, Barangay 27-C, Poblacion District, Davao City. The 2020 census shows that Barangay 27-C, formerly known as Poblacion, had a population of around 2,110, which constituted 0.12% of the city's total population. Meanwhile, in support of the data, the 2015 Census showed that the barangay had a household population of 2,097, distributed among 639 households, averaging 3.28 members per household. From the same census data, the age group with the highest population was 20 to 24 years of age, accounting for 356 individuals, while the age group with the lowest population was 75 to 79, with only 10 individuals (PhilAtlas, n.d.).

Table 2: Barangay 27-C Historical Population

Census Date	Population	Growth Rate
1990 May 1	2,805	-
1995 Sep 1	3,176	2.35% ↑
2000 May 1	2,596	−4.23% ↓
2007 Aug 1	2,331	−1.47% ↓
2010 May 1	2,117	3.44% ↓
2015 Aug 1	2,152	0.31% ↑
2020 May 1	2,110	0.41% ↓

Source:https://www.philatlas.com/mindanao/r11/davao-city/barangay-27-c.html, n.d.

Moreover, the Economic Services Data for Barangay 27-C visualizes data from 2020 to 2022, based on the Davao City General Profile from the City Planning and Development Coordinator's Office. As such, the data show that total capitalization and the declared number of employees are determinants of the economic status of establishments within Barangay 27-C.

Sampling Method

Purposive and snowball sampling methods were used in this study. By using the purposive sampling method as a nonprobability technique, researchers were able to select participants based on its specificity rather than randomness or generalization. Thus, when interpreted as selective sampling, it aids the study by providing rich data from in-depth interviews.

Sampling Size

In light of the fact that this study aims to investigate the different sectors in the community stakeholders regarding their comments and feedback about the Waterfront Development in their area and their opinions about the 25-year Davao Tourism Master Plan, the researchers aim to collect fair and diverse data from the participants to the best of their ability. This study also aims to explore the perspectives of selected personnel from the Davao City Tourism Operations Office, including the officer-in-charge, to evaluate the waterfront development master plan from their perspectives. In light of Dworkin's (2012) recommendation, this study employed a minimum of fifteen (15) participants.

Accordingly, sixteen (16) participants are from Sta. Ana is composed of nine (9) residents, six (6) business establishments, and the barangay captain. Additionally, one (1) personnel from the Davao City Tourism Operations Office and one (1) from the City Planning and Development Coordinator Office. In total, the study included eighteen (18) participants. Data collection was concluded when theme saturation was reached, indicated by repeated responses and the absence of new themes across subsequent interviews, indicating that the sample size was adequate.

Data Collection Method

Semi-structured key informant interviews (KIIs) and in-depth interviews (IDIs) were used to collect data in this study. In semi-structured interviews, researchers can follow up on points as needed. Still, the structure is provided by a list of issues to be covered rather than particular questions (Thomas, 2016). Participants also possess knowledge, communication skills, a willingness to engage, objectivity, and a role in the community or understanding of the phenomenon, providing the researcher with the information they need (Marshall, 1996, as quoted by Cossham, 2019).

Data Analysis

According to Creswell (2014), as cited by Moules et al. (2017), a methodical approach to data coding involves analyzing and classifying individual statements into themes. Hence, the outlined process involves six steps for conducting thematic analysis (Caulfield, 2019). The first step is familiarization, where researchers review all gathered data. Second is the coding step, in which researchers highlight specific sections and assign codes to them. In step three, researchers identify patterns among the codes to generate themes. The fourth step now involves reviewing the themes to ensure data relevance and accuracy; adjustments may be made if necessary. In the fifth step, themes are defined and given concise names. Lastly, the analysis is now written up to present findings and insights gained from the thematic analysis process.

An audit trail was maintained to document the progression from raw interview data to final themes. Initial interview excerpts were coded, grouped into categories, and refined into overarching themes to ensure transparency and analytical rigor.

Ethical Consideration

Ethical considerations are crucial in research, not just for achieving research objectives, but also for building trust and upholding human values (Ayenew, 2023). The researchers acknowledge the dignity of all participants and key informants and minimize potential risks, reflecting the Code's call for fairness and just treatment.

Accordingly, the researchers strictly adhered to the University's Guidelines for Ethics in Research in upholding academic integrity, social responsibility, and institutional reputation. With this, informed consents were given by the participants and key informants with utmost confidentiality and anonymity. Researchers also cited reliable sources with proper citation, preventing plagiarism.

RESULTS AND DISCUSSION

Results highlighted the insights and patterns drawn from the data gathered by using the Thematic Analysis by Creswell. To move beyond descriptive reporting, the empirical themes are examined through the Mazmanian-Sabatier Implementation Model and the Sustainability Framework to explain how governance, participation, and non-statutory factors shape anticipated policy outcomes. This is also supported by using the Sustainability Framework to explain social, economic, and environmental dimensions that are affected and at risk.

Table 3: Integrated Summary of Results

Emergent Theme	Implementation Factor	Sustainability Implication
Balancing Positive Views & Reservations	Non-statutory factors & Problem tractability	Economic optimism tempered by social vulnerability
Relocation Anxieties	Problem tractability & Statute structuring	Community displacement and livelihood insecurity
Community Exclusion	Statute structuring &; Non-statutory factors	Erosion of social equity and legitimacy
Long-Term Community Engagement	Statute structuring	Strengthened social inclusion and economic resilience
Socioeconomic Adjustments	Problem tractability	Disrupted livelihoods and household stability
Business displacement	Problem tractability & Statute structuring	Uneven local economic sustainability
Households' Economic Insecurity over Displacement and Relocation	Problem tractability & Non-statutory factors	Heightened social and economic vulnerability
Potential Environmental Impacts	Problem tractability & Statute structuring	Risks to ecological integrity

Perceptions of Residents and Stakeholders

Balancing Positive Views and Reservations

Participants generally showed the proposed waterfront development as a beneficial initiative in enhancing local tourism and transcending economic growth. It is reflected as favorable non-statutory factors (e.g., public optimism and developmental expectations) that are crucial for public support and policy legitimacy. In the sustainability lens, residents associate the development project for employment generation, aligning with the economic pillar.

In contrast, displacement and community disruption concerns are concurrently expressed by the participants. These agitations transcended problem tractability where livelihood insecurity and community dispersion perplex the implementation. Moreover, these risks undermine the social pillar, especially in community cohesion, social justice, and equity.

Perceptions over Relocation

This theme revealed a profound range of perspectives in regards to the sensitivity of forced relocation. This resulted in participants' apprehension on the project's uncertainties, most especially of the community's survival and livelihood in times of post-relocation. Hence, relocation conveys deep stress and uneasiness on unfairness and inequality in the process. These perspectives represent a high problem tractability that necessitates long-term social support and coordination.

Forced relocation threatens both economic and social sustainability pillars as it compromises household and income security, and intergenerational stability. In connection, such perceptions of injustices stress the non-statutory factors that influence cultural attachment and public trust.

Potential Social, Economic, and Environmental Impact

Assessing in Community Involvement

Participants expressed their frustrations on their exclusion from the project's processes. Many highlighted a lack of opportunity in governance participation and emphasized the importance for stronger community engagement. This erodes statute structuring influenced by the limited institutionalization of participatory governance procedures. Thus, this gap directly implicates sustainability, particularly the social pillar. This is manifested by increasing the risk of conflict and resistance to the affected community.

These findings strongly emphasize a call of meaningful community involvement in the government processes beyond consultation and delegations. Participatory mechanisms are requisite ensuring equitable access in decision-making processes.

Community Engagement in Long-Term Planning

The Davao City Tourism Operations Office emphasized the significance of capacity building as a bedrock for meaningful engagement with the community. Meanwhile, the Davao City Planning and Development Office underscores the significance of conducting community dialogue mechanisms in building communal consensus and understanding. This would navigate disagreements by instituting strong yet transparent communication that reduces problem tractability and further strengthens statute structuring. Therefore, institutionalized participation also bridging the gap for sustainable outcomes.

Socioeconomic Adjustments and Livelihood Security

Diverse perspectives were shared from participants on how government development projects and mandated relocations are expected to disruptively change their living conditions and community dynamics as a whole. Perceptions from the business sector and residents implores for a secure livelihood and providing them housing in the relocation site for their long-term stability. Such apprehensions heightened problem tractability and weakened the economic pillar due to the protracted socioeconomic vulnerability. In addition, participants' anticipations over government accountability implies the robustness of statute structuring in pursuit of social protection and economic inclusion.

Perspectives over Business Displacement

Concerns and worries of the business owners in Sta. Ana were encapsulated due to the looming threat of displacement and relocation. This reflects the structural inequalities driven by urban development initiatives. Business owners reflected their awareness and preparations of relocation despite dealing with the anticipation of income loss. This view suggests the limitation of their agency and establishing a survival-oriented mindset. Contrastingly, the result also revealed the eventual collapse of the business enterprise due to the area trajectory's dependence. Hence, some livelihoods are deeply relying on the geographic site of Sta. Ana. These concerns represent high problem tractability and weak statue structuring in the absence of safeguarding micro- and small-scale businesses, thereby weakening economic sustainability.

Households' Economic Insecurity over Displacement and Relocation

Similar perceptions to other themes, disruption of livelihood is still the major concern as they grapple with uncertainties about their future economic survival. As the proposed waterfront project viewed it with optimism with the aspiration in providing livelihood options to the established businesses and vendors, the fear of loss of income is consistent due to the anticipated movement. In addition, this would result in day-to-day struggles of accessing essential goods in the aftermath of relocation. Such conditions exacerbate problem tractability in the absence of strategic and systematic long-term economic planning of the project.

Potential Environmental Impacts

A wide range of perspectives were emphasized on the complex balance between ecological protection, economic survival, and governance that contribute to high problem tractability. Apprehensions over fishing restrictions were discussed, most especially for small-scale fishermen whose livelihood are dependent on marine resources. Also, concerns were revealed over the long-term effects of the possible water pollution that may highly affect marine biodiversity. This is supported by some participants who pointed out the prevailing improper waste water disposal practices.

On the level of the barangay and City Tourism Office, they highlight the prominence of community participation in overseeing the enforcement of environmental regulations. This highlights the protection of the environmental pillar and the role of non-statutory factors in pursuit of a balanced ecological resilience and tourism development.

Recommendations to optimize the waterfront development

Legal and Strategic Foundations

The effective implementation of tourism and urban development initiatives in Davao City underscores the critical role of integrating legal and strategic frameworks from the earliest stages of planning. To achieve this, a Technical Working Group (TWG) was formed, which was composed of government offices, private sector representatives, and legal experts to ensure that initiatives such as the Tourism Master Plan are firmly anchored on sound legal grounds. The participation of the City Legal Department further guarantees compliance with both local and national laws to reduce delays and potential conflicts. This collaborative, well-structured approach streamlines implementation and highlights the significance of robust legal and strategic planning in public initiatives.

Governance Continuity and Accountability

The analysis from key informants in the Davao City Tourism Operations Office and the City Planning and Development Office highlights pressing issues of governance continuity, transparency, and accountability in the implementation of the city projects and tourism plans. Participants emphasize the need for a systematic monitoring progress, highlighting the existence of a dedicated unit within the City Planning and Development Office for this purpose. Such mechanisms are vital to prevent project delays and to ensure that initiatives continue despite changes in administration. To safeguard long-term investments, participants proposed the enactment of an ordinance to safeguard the Davao City Tourism Master Plan to protect it from shifting priorities and or being undermined by political changes. Participants also raised concerns about gaps between national and local governmental actions, and advocated for transparency and accountability, particularly in advocating for public access to financial reports from the City Treasurer and the Commission on Audit (COA). Transparency is deemed crucial for fostering public trust and identified as a crucial step towards governance integrity.

Constructive Feedback and Adaptive Planning

A participant acknowledges public dissatisfaction, particularly in relation to marine life conservation, and emphasizes the need to address these concerns through improved communication strategies. They assert that such communication is vital for ensuring everyone understands project objectives and potential impacts. The participant also notes the risks of disregarding critical feedback, as it may hinder implementation and create future challenges. Ignoring key feedback from decision-makers can lead to significant issues, highlighting the importance of continuous dialogue to maintain flexibility in planning. This ensures initiatives are both community-informed and adaptable to evolving challenges and insights.

Implications

Implication to Theory

Rosenbaum (1980) emphasizes the importance of legislative enactments that necessitate significant adjustments to public behavior patterns. The study highlights the importance of community involvement in decision-making and the role of statutes in guiding administrative organizations. It shows that non-statutory factors, such as public awareness and cultural changes, greatly influence waterfront development projects. Wittwer et al. (2017) define problem tractability as the characteristics of a social problem that influence the difficulty of formulating and implementing effective policies. Based on the findings, challenges like business displacement and environmental impacts complicate policy formulation and implementation.

Furthermore, this study contextually extends the Mazmanian-Sabatier Implementation Model to an ex-ante policy setting and barangay level to effectively illustrate how sustainability pursuits and implementation constraints play together in developing urban tourism infrastructure conditions.

Implication to Academe

The study highlights key implications for academic programs in Public Management and Tourism. It emphasizes the need for these fields to develop innovative solutions to address social issues at the grassroots level. The findings encourage these programs to create mechanisms and research focused on community involvement in decision-making, addressing concerns like insecurity related to displacement in areas such as Barangay 27-C, Sta. Ana.

By examining successful cases of community participation, Public Management can learn to frame initiatives that promote citizen engagement. Likewise, Tourism programs can explore the significance of inclusivity in decision-making, supporting sustainable practices. Academe can also foster collaborative research on citizen-government interactions, ensuring community development goals are met through awareness and cooperation.

Implication to Practice

The study highlights important points for the Local Government Unit of Davao, focusing on public management and sustainable tourism development. It emphasizes the need for conservation of the city's socio-economic and environmental aspects. The waterfront development in Sta. Ana, Barangay 27-C is part of a tourism master plan aimed at driving local economic growth and creating jobs. The involvement of local residents and businesses in planning is crucial for minimizing negative impacts and enhancing benefits. Ongoing capacity building for the Local Government is necessary to manage tourism sustainably, along with enforcing environmental policies and ensuring fair distribution of tourism benefits. Incorporating public management principles into tourism policies is essential for effective governance.

Conclusion

This study intends to assess the perspective of the residents in Sta. Ana and stakeholders on the proposed waterfront development as detailed in the 25-year Davao City Tourism Master Plan, analyze its likely effects on various aspects like social, economy, and environment, and suggest effective policies to improve tourism management and governmental effectiveness. The findings revealed that the project is constrained by citizen engagement, governance and sustainability concerns, aside from being viewed as a catalyst for urban tourism growth.

A core issue pertains to the limited community involvement in decision-making fostered perceptions of exclusions among residents in the planning process. This governance gap resulted from relocation-related anxieties among households and small business owners who are facing insecure tenure, livelihood disruption, and uneven access to support mechanisms.

Issue and concern over environmental sustainability were also manifested. Fishing restrictions, water quality, and waste management were raised that needed for a stronger community participation for monitoring and compliance.

Moreover, this study underscores the essence of establishing a strong legal and institutional foundation, principally on mechanisms that safeguard the tourism development plan from political movements. In maintaining public trust while managing long-term uncertainties, this study suggests having a profound stakeholder engagement, adaptive planning, social and project impact assessments, and contingency plans.

As this study focuses on an Ex-ante analysis, it holds significant potential for future student researchers interested in exploring the practical implementation of the 25-Year Davao City Tourism Masterplan or conducting an ex-post evaluation of this proposed development initiative. Hence, it offers the study with valuable insights and a comprehensive basis for comparison in evaluating the effectiveness of the tourism masterplan's execution.

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Implementation of Municipal Ordinance No. 425, Series of 2019 (The Use of Proper Reusable Cups/Glasses) in The Municipal Government of Bansalan, Davao del Sur

By: Bea Eloisa B. Balunan

ABSTRACT

This quantitative study looks at the factors— (1) Information; (2) monitoring strategies; and (3) awareness of the existence of operational plans— that influence the implementation of the Municipal Ordinance No. 425, Series of 2019 in the Municipality of Bansalan, Davao del Sur. This study was anchored on Edwards III's Policy Implementation Model, which asserts that factors (communication, resources, disposition, and bureaucratic structure) influence the extent of implementation. The respondents in the study were establishment owners in the municipality's public market affected by the ordinance, to whom survey questionnaires were distributed. The respondents are the establishment owners reflected in the masterlist given by the Local Economic Enterprise Management Office, specifically from the grocery section, eater/carenderia, bakeshop, softdrinks retailer and refreshment. The results show that the level of implementation of the ordinance is high. However, it is not fully implemented due to factors such as a lack of consistency of implementation, which can be attributed to the lack of monitoring strategies. Indeed, the extent of implementation is influenced by the three specific factors focused on in this study.

Keywords: *implementation, policy, factors, local ordinance*

INTRODUCTION

In a local community, safeguarding social order through making and implementing local legislation is crucial (Del Rosario, Habon, La Madrid, & Bulloda, 2017). A local ordinance is a legislation passed by the local government to prohibit unlawful acts that could affect the welfare of the people (Del Rosario et al., 2017). These local legislations are significant in regulating the behavior of the people and in driving them away from doing negative behaviors that pose a threat to local security and peace.

Although making local legislation is essential, its implementation is crucial to its effectiveness. The implementation of the law is central to its successful enforcement (Benavides & Peters, 2015). There is an assumption that implementation occurs automatically upon the enactment of the legislation. However, relevant studies would support the proposition that this is not always true in practice due to varying factors (Cañete, Kurniawan, Nagaishi, & Premakumara, 2014). The studies by Benavides & Peters (2015) and Cañete et al. (2014) are both examples of local legislation. As will be discussed in the succeeding paragraphs, both studies delved into how the enforcement of local legislation is linked to certain factors that affect the implementation process.

In the study by Benavides & Peters (2015) on the implementation of local smoking ordinances, factors influencing their implementation have been identified. It has been an issue why, despite numerous attempts to ban local smoking, it still prevails. Their research would then show that the implementation process of the legislation plays an important role in its enforcement (Benavides et al., 2015).

Similarly, the implementation of Republic Act No. 9003, or the Ecological Solid Waste Management Act of 2000, in Cebu City was evaluated by Cañete et al. (2014). The national initiative under RA 9003 urged local government units (LGUs) to strengthen their policies and enact ordinances aligned with the Act. This study assessed the implementation process and the extent to which the national legislation has been translated into local legislation. The results of the case study would show that factors influence the extent and effectiveness of the ordinance's implementation (Cañete et al., 2014).

The municipal government of Bansalan approved municipal ordinance no. 425, series of 2019, titled, "An Ordinance Requiring All Business Establishments, Ambulant Vendors, and/or Individuals Engaged in the Selling of Softdrinks and 'Palamig' to Facilitate the Use of Proper Reusable Cups/Glasses Instead of Plastic Bags, Disposable Cups, Straws, and Other Single-Used Plastics." The implementing office for this ordinance is the Municipal Environment and Natural Resources Office (MENRO), which observed the success of the implementation through the amount of garbage collected by the Office of the Ecological Solid Waste Management. It can be observed from the trend of the data that the amount of garbage collected in kilograms did not show a remarkable difference even after years of implementing it. Furthermore, during the campaign and election season, the amount of garbage collected peaked at 300,156.67 kg, and since then, it has been struggling to recover. There is a gap in explaining how to improve the implementation of this ordinance and in identifying other factors that may have contributed to its success and failure.

There are a limited number of studies and resources available to further support or refute the proposition that the extent and effectiveness of ordinance implementation in LGUs are influenced by certain factors. This study aims to identify the situation in the implementation of Municipal Ordinance No. 425, series of 2019, and see how certain factors, such as information (ordinance dissemination), monitoring strategy, and the existence of operational plans, influence implementation.

Theoretical and Conceptual Framework

This study was anchored in the theory of Edwards III, which argues that policy implementation is influenced by four important factors: communication, resources, disposition, and bureaucratic structures (Mubarok, Setyowati, Suryadi, & Zauhar, 2020). This model shows the relationships between these variables, which then affect the success or failure of implementation. This model (see

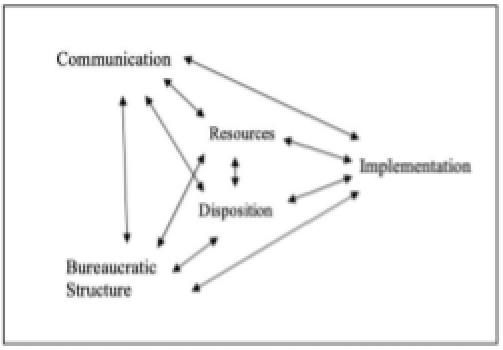

Figure No. 1: Edwards III Policy Implementation Model

Figure 1) was used to evaluate the implementation of regional regulation no. 12 of 2017 concerning youth in granting youth service in West Sumatra. It is based on the idea that policy failure depends on its implementation or delivery process (Khaidir & Putra, 2019).

Communication refers to the interorganizational communication that allows implementers to have an understanding of what the ordinance is and how it should be implemented. This activity allows people to grasp of the intent of the policies (Khaidir et al., 2019). Information (ordinance dissemination) is a form of communicating policies. In the case study in Cebu, Information and Education Campaigns (IEC) were initiated as part of the introduction of the city's new programs and strategies (Cañete, Kurniawan, Nagaishi, & Premakumara, 2014). IEC was seen to increase people's awareness of the programs, strategies and policies set by the government which led to their participation. An increase in the extent of implementation then followed. Thus, communication is crucial to the extent of ordinance implementation as it clarifies the information about the ordinance for both the implementers and the people.

The second factor, which is resources, refers to the economic and non-economic resources that are needed in order to implement the ordinance. This factor refers to the needed materials, human and non-human, in the realization of the ordinance. Edwards III specified these organizational resources, which consist of assets like land, supplies and staff, which are all essential in enforcing the ordinance (Khaidir, et al., 2019). In the local government, it is important that the implementation of policies be supported with ample financial support and effective manpower to enforce them. In the same case study in Cebu City, the local government initiated to implement through modeling their composting programs (Cañete, et al., 2014). To make this feasible, the government allocated enough financial budget and right people support from barangays to help them make possible the composting program's promotion.

The disposition refers to the implementing attitude of implementers, whether they are motivated and directed to implement the ordinance or not. If the implementer is willing and in a good position to implement and enforce an ordinance or policy, the extent of implementation is influenced (Khaidir et al., 2019). Edwards III emphasized that the aspects in which he is concerned are appointments and incentives. It is noteworthy that the appointed implementing agencies or personnel are dedicated and positive about the ordinance in question. This matters because if the implementers are dedicated to enforcing the ordinance to uphold the welfare of the people, they are most likely to influence the extent of implementation. However, incentives are also part of this factor because they are a strategy that could help motivate implementers by encouraging them to exert effort to meet their organizational interests.

Finally, the bureaucratic structure refers to standard operating procedures (SOPs), which allow implementers to gain a grasp of their jurisdictions within the implementation strategy (Mubarok et al., 2020). This factor also concerns the division of work in implementing the ordinance, as well as procedures for properly enforcing it. Included in this factor are the monitoring strategies and operational plans set to improve the implementation of the ordinances (Khaidir et al., 2019).

Edwards III may have argued that these factors are consistent with its influence on policy implementation; however, it is also possible that other factors, not mentioned in the model, could significantly affect implementation. Despite this disclaimer, the presence of these factors influences the extent of implementation, as observed in the aforementioned case study.

The Edwards III Policy Implementation Model is relevant to this study, as it asserts that various factors influence the successful implementation of policies. The theory also identified almost the same factors as those focused on in this study: information (ordinance dissemination), monitoring strategy, and awareness of the existence of operational plans. Unlike other theories, this theory is the best fit for this study as it reflects the specific factors that may have influenced the extent of ordinance implementation.

This research paper is intended to determine the extent of implementation of Municipal Ordinance No. 425, series of 2019, in the municipal government of Bansalan, Davao del Sur, considering three factors that are believed to influence implementation, which are information (ordinance dissemination), monitoring strategy, and awareness of the existence of operational plans. (see Figure

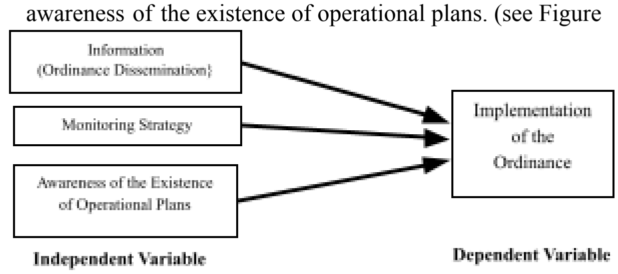

Figure No. 2: Conceptual Framework

The dependent variable is implementation because it is the study's primary focus. It is the variable that would be measured and would manifest the effect of the influences around it. The independent variables, on the other hand, were the information (ordinance dissemination), the monitoring strategy, and the awareness of the existence of operational plans. These variables can influence the implementation of policies (Benavides & Peters, 2015).

During implementation, implementers can uniquely interpret the objectives and content of the ordinances (Jacobson & Wasserman, 1999). Communicating the ordinance's content and proper interpretation can be done through IEC, which will result in a better understanding of the ordinance and its overall content (Rokhadiyati, 2020). Thus, if ordinance dissemination is applied effectively and clearly, the extent of implementation will also be better (Del Rosario, Habon, La Madrid, & Rulloda, 2017).

Another factor that influences the success of ordinance implementation is the presence of a monitoring strategy. The consistency of implementers influences the implementation process (Benavides & Peters, 2015). Monitoring strategies are mechanisms set in place to evaluate whether implementers are following the directives provided in the ordinance. If it appears that the implementers are not disposed to implement the ordinance consistently, it will influence the extent of its implementation.

The awareness of the existence of operational plans is also an influential factor in the implementation of ordinances. Operational plans may be established through Standard Operating Procedures (SOPs), which provide the basis for clear, precise directives that implementers or implementing agencies should follow (Rokhadiyati, 2020). Additionally, an operational plan serves as an implementation strategy to ensure that the ordinance's objectives are clear and consistent for implementers and that they have an effective implementation plan or design to follow. Thus, its absence will influence the extent to which an ordinance is effectively implemented.

Information (ordinance dissemination), monitoring strategy, and the awareness of the existence of operational plans are only three 3 of the many factors that influence the extent of ordinance implementation. However, these three variables have been evident in most of the references used in the study and are anchored in Edwards III's theory. It remains a possibility that the results of this study will indicate that there are still factors or variables that have not been addressed in this study but that have a significant influence on the implementation of the ordinance in the Municipal Government of Bansalan, Davao del Sur.

Ordinance Implementation

Local ordinances are established to ensure the preservation of justice, the protection of fundamental human rights, and the welfare of the people (Del Rosario et al., 2017). Each ordinance, therefore, entails objectives and goals that are meant to be met through implementation, which follows inherently after its establishment. However, an argument has been made that implementation does not always automatically follow the establishment of an ordinance (Cañete et al., 2014).

Since the 1970s, implementing ordinances has become a challenge, especially in developing countries (Cañete et al., 2014). Hjern (1982, as cited in Schofield, 2001) argued that "implementation research is the 'link gone missing' between the political and economic analysis of ordinance and the organizational or institutional analysis of public administration." At this time, there is still confusion about the significance of implementing research. Thus, justifications have been made to justify implementation theory as an area of interest. Then, the main reason as to why implementation studies are of interest is to "predict ordinance outcome and in so doing inform future policy design" (Schofield, 2001).

When implementation studies emerged, so did the themes of literature about them. Two of these themes entail the analytic model and the top-down and bottom-up models. The first theme was concerned with the analytic models, which included the first-, second-, and the third generations of implementation research. The first-generation model paid attention to "issues of ordinance output and quasi-scientific measurement of ordinance implementation" (Schofield, 2001), which was geared towards looking at the cost-benefit analysis in implementation. The second-generation studies were more analytical. "It sought to develop analytical typologies for predicting policy outcomes, but above all, it concentrated upon the variables that impacted either positively or negatively upon implementation" (Schofield, 2001). In this generation of studies, variables of implementation were broadly categorized into policy, organization, and people (Goggin et al., 1990, as cited in Schofield, 2001). In this generation, the model established by Mazmanian and Sabatier (1980) as cited in Schofield (2001) was born, concentrating to 16 variables in which implementation is being analyzed. If some of these variables are incongruent, then this can be engineered towards success or failure of the implementation. However, this generation has been criticized for lack of enough validation and replicability in developing explanatory theory (Goggin, et al., 1990, as cited in Schofield, 2001). The third-generation studies used a "wide range of approaches, including network analysis, content analysis, social experimentation and qualitative regression techniques, elite interviews and questionnaires" (Goggin et al., 1990, as cited in Schofield, 2001). This model is heavily influenced by North American organizations, which "incorporated interaction between the different legislative levels, suggesting that such interaction is framed in terms of inducements and constraints" (Schofield, 2001).

The second theme of implementation studies was the top-down and bottom-up models of implementation, which are relevant today in our understanding about public policy implementation (Schofield, 2001). The top-down model of implementation asserts that "implementation begins with ordinance or legislative objectives, and that the processes of implementation will follow on in a fairly linear fashion" (Schofield, 2001). However, this model was criticized for not being able to consider the street-level bureaucrats, who are also crucial in interpreting policies and thus implementing it (Thompson, 1982, as cited in Schofield, 2001). The bottom-up model of implementation, on the other hand, argues that the focus should be on local implementers, who are more "concerned with the motives and actions of actors" (Schofield, 2001). However, this model has been criticized because it deals directly with complexity and their inability to acknowledge central actors and ordinance as factors that are crucial in the implementation.

According to Sabatier & Mazmanian (1980), "implementation is the carrying out of a basic policy decision, usually made in a statute (although possible through important executive orders or court decisions)." Implementation according to Pressman & Wildavsky (1973, as cited in Cañete et al., 2014) is the "carrying out, accomplishing, fulfilling, producing or completing a given task"; "those actions by public and private individuals (or groups) that are the achievement or objectives set forth in prior ordinance" (Winarno, 2008, as cited in Suryawati & Tamami, 2022); "an action taken after a decision is made" (Suryawati, et al., 2022). Implementation refers to the actions and initiations done and acted upon after the establishment or ratification of local ordinances. It is done to realize the objectives, goals and aims set upon as a result of a government decision.

Specifically, ordinance implementation can be viewed "as a process of interaction between goal-setting and actions that need to be taken to achieve them" (Pressman & Wildavsky, 1973); "understood as the distribution of policies carried out by implementers to target groups to realize policies" (Sormin, 2021). Ordinance implementation is significant in the realization of an ordinance's objectives and goals in addressing certain agenda. It has been suggested that policy implementation appears to be "more important than policymaking" because policy implementation allows the actuality of the aspirations set in the policies. To understand its weight of significance, Nugroho (2018, as cited in Sormin, 2021) asserts that, for a 100% success rate of an ordinance, 20% lies in the formulation of ordinance plans, 60% for implementation, and another 20% depends on how implementation is monitored, maintained, and controlled. Thus, ordinance implementation is a difficult process to attain as it is crucial in the successful realization of the ordinance's goals and objectives.

Internationally, the case studies concerned with the evaluation of ordinance implementations benchmarked a gap in the proposition that successful implementation follows the ratification of policies. As in the study of Benavides and Peters (2015), they questioned the inability of local smoking ban ordinances' to be effective, regardless of the fact that citizens know the detriments that smoking itself brings. It is founded on the objective of evaluating whether the implementation of the ordinances translated after their passage.

The results of the study would later show that, aside from the behavior of the citizens that affects the successful implementation of the smoking ban ordinances, it has been realized that there are other various factors concerning the extent of the implementation. These factors included but were not limited to communication, stress management, media utilization for campaign and education, ordinance awareness and interpretation, information dissemination, planning and training, motivation, consistency in ordinance enforcement, coordination and administrative support, and organizational authority to enforce the ordinance (Benavides et al., 2015). This study also emphasized that the implementation of the local smoking ban ordinances was more successful at the local level than at the national level.

It was observed that local government units (LGUs) in this study were more able to transmit information about the ordinance to their citizenry, which allowed citizens to be aware of the existence of the ordinance. Aside from this, interorganizational communication was also successful as the agencies and other implementers were given clear directives on the specifics of the ordinance. On the side of the implementers, it was easier for them to implement the ordinance because there was awareness and participation from the citizens and from the other implementers as well. In such policies that entail behavior modification, such as the smoking ban, it was emphasized that the behavior of the citizens was also considered in enforcing the ordinance through the social norms theory (Benavides et al., 2015). It is tempting to conclude that successful and appropriate communication can benchmark successful ordinance implementation.

It was also observed that the LGUs did not directly implement the ordinances without putting in place strategic plans and monitoring strategies to ensure consistency of implementation (Benavides et al., 2015). These plans would encourage the implementers to perform their roles and responsibilities appropriately, justly, and consistently, which contributes to the success of the ordinance's implementation. Strategic plans facilitate the implementation of the ordinance in anticipation of future changes, amendments, and adjustments to procedures. It was seen as significant to ensure that the implementers are clear to their directives and limitations.

In a national case study done in Candon City, Ilocos Sur, Philippines, wherein the implementation of the Comprehensive Solid Waste Management Ordinance was evaluated, several factors were also realized that affected successful implementation (Del Rosario et al, 2017). These factors are communication and resources. It has been observed in this study that communication, as in information dissemination, was insufficient and inconsistent, which contributed to the unsuccessful implementation of the ordinance. Further, lack of proper equipment also hindered the implementation of the ordinance.

In the case of Candon City, communication was then flagged as a significant factor that hindered the execution of the ordinance in Candon National High School. Communication is necessary in the implementation of process to raise awareness and stir citizen participation, which eases implementation. It was recommended that an information, education and communication Campaign be conducted to strengthen information dissemination. This way, citizens will have a grasp of what to expect from the ordinance (Del Rosario, 2017).

The study conducted in Cebu City, which evaluated the implementation of RA 9003, was founded on the proposition that implementation does not always take place automatically after the ratification of an ordinance (Cañete et al, 2013). In this specific case study, several strategies and factors believed to be influential to ordinance implementation were applied and enforced, which improved the extent of implementation. Contingency strategies, approaches to motivating citizens and implementers, clear communication, existence of the IEC, and interorganizational cooperation were present, which contributed to the improved implementation of the ordinance.

From these studies, there is a compelling reason to believe that the three (3) most apparent factors that affect implementation are ordinance dissemination (IEC), existence of monitoring strategy and operational plans. However, other factors aside from these may also affect and may have bearing on the unsuccessful implementation of policies. To support this assertion, the implementation theory of George Edwards III (1980) as cited in Suryawati et al. (2022) is anchored in this study.

The municipality of Bansalan, Davao del Sur, initiated an ordinance that would later pave the way to a plastic-free municipality. This move was prompted by the provincial agendum set by the Provincial Ordinance No. 20-38 also known as the "Selective Plastic Prohibition and Regulation and the Use of Eco-Bag Ordinance of the Province of Davao del Sur." The municipal government of Bansalan, Davao del Sur then approved the Municipal Ordinance no. 425, series of 2019 entitled, "An Ordinance Requiring All Business Establishments, Ambulant Vendors, And/Or Individuals Engaged in the Selling of Soft drinks and "Palamig" to Facilitate the Use of Proper Reusable Cups/Glasses Instead of Plastic Bags, Disposable Cups, Straws and Other Single Used Plastics." The Municipal Environment and Natural Resources Office (MENRO), specifically the Solid Waste Management Office (SWMO), is the implementing office for this ordinance. It may be crucial to compare the data on garbage collected from prior to the implementation of the ordinance up to present; however, the implementing office was only able to release such data for the years 2021-2022. It is important to note that in the said data, that there is a remarkable difference in the garbage collected in 2021. But, as the implementing officer would state as reflected in the data, during the campaign and election season, the amount of garbage collected peaked at about 300,156.67 kg, and it can also be observed that there remains to be a challenge in recovering from such a peak.

As of writing, the office posted in their official social media account that the implementation of the said ordinance, in view of the mandates provided in the provincial ordinance 20-38, will be strictly enforced in February 2023. Although amendments were provided for other establishment owners, the mandates of municipal ordinance no. 425 remain to be true except for the use of plastic cellophane in Ice Water products. Aside from this, the use of proper reusable cups and glasses in the selling of soft drinks and "palamig" is still upheld. However, there remains a gap in the study as to whether the regress in the implementation of the said ordinance from the past year is only caused by one factor which is the season of elections and political campaign. Based on the studies above-mentioned and discussed, it is rather important to review and assess whether the factors such as, ordinance dissemination, monitoring strategies and awareness of the existence of operational plans, or other factors aside from these influenced the implementation of the ordinance in view of the implementation theory as argued by Edwards III.

Edwards III Policy Implementation Model

The Policy Implementation Model of Edwards III (1980) argues that there are factors that influence the success or failure of ordinance implementation. These factors are communication, resource, disposition, and bureaucratic structure (Suryawati, et al., 2022). It is rather logical at this point to follow the proposition that successful implementation does not always proceed after the ratification of a policy or ordinance because implementation itself is a process that is affected by various factors.

Communication

The first factor is communication, which is concerned with the dissemination of information regarding the specifics of an ordinance so that the citizens and implementers are aware of the ordinance and its objectives, aims and goals (Khaidir et al., 2019): "the process of delivering ordinance information from the ordinance makers to the ordinance implementers" (Budiman, Geusan, Kania, Rustiana & Ulumudin, 2018). One way of best communicating an ordinance is through the enforcement of IEC, which increases the awareness of the content of the ordinance and its strategies and procedures (Cañete et al., 2014). Communication is crucial in the extent of ordinance implementation as it sets the groundwork for complete information about the ordinance that is both beneficial to the citizens and the implementers as well.

We have seen that the absence or lack of communication can influence the extent of ordinance implementation (Budiman et al, 2018). This is because communication greatly contributes to the awareness and clarity in the views of both citizens and implementers. Thus, clearer communication manifests to implementers who know what they are doing, how they should do it and why they are implementing such policies (Suryawati, 2022).

It is necessary to note that in the implementation process, communication is also carried out between the implementers and the citizens through the IEC campaigns, which boost their perception of the ordinance's presence. It is crucial in the implementation process that there be a correct understanding of the wholeness of the ordinance to ensure that there is participation and that the implementers are able to enact it. It seems necessary to state that in communication, various approaches must be applied to achieve successful ordinance implementation (Budiman, 2018).

Resource

Another factor stressed by Edwards III is "resource." Resource "are organizational assets that include financial (money, equity, profit, and so on), physical (equipment, buildings, raw materials, and so on), human (experience, expertise, knowledge, and competence), not materialized (brand names, patents, reputations, trademarks, and so on), and structure or culture (history, culture, work system, work relations, and so on)" (Sormin, 2021). This factor explains that in order for an ordinance to be successfully implemented, all significant factors instrumental to implementation must be present and available for utilization. Resource are not limited to assets but also include the manpower that is influential in the success of the implementation.

Edwards III asserted that "resource" is significant to consider in ordinance implementation. As in the study conducted by Budiman et al. (2018) which aimed to analyze the Village Law Implementation Ordinance, it was observed that the lack of village officers, who are detrimental to the implementation of the law, influenced the extent of implementation in terms of understanding the content of the law. Following such lack of human resources, a challenge in the strategic planning of the implementers which affected the implementation of the law (Sormin, 2021).

Disposition

Disposition, or attitude, is yet another factor that is influential to the successful implementation of the ordinance, as illustrated by Edwards III. Attitude is the "pattern of behavior, tendencies, or anticipatory readiness, predisposition to adjust to social situations" (Lapierre, 2013 as cited in Sormin, 2021). In terms of ordinance implementation, the disposition and attitude of the implementer are influential in the success of implementation. In this factor, implementers must know not only what should be done but also have the appropriate disposition and ability to put the ordinance into practice. That is why provision of incentives is crucial to the process of ordinance implementation.

Therefore, the implementers must be equipped with the right knowledge and information about the resources, and content of the ordinance. For instance, in the case presented by Budiman (2018), the village officer, although some are good in their service to the society, some comes late to the office and therefore causes the citizens to wait for a long time. In this case, the ease of doing business is also affected, and thus the participation of the citizens may be discouraged, which will have an influence on the implementation of the ordinance.

Bureaucratic Structure

Finally, the final factor that is influential to the implementation of an ordinance, according to Edwards III, is the bureaucratic structure. The bureaucratic structure refers to the existence of Standard Operating Procedures (SOP), fragmentation, monitoring strategies and strategic plans (Budiman, 2018). SOP refers to the "routine activity that enables the employee or ordinance implementer to do their activities as established standard (minimum standard that is needed by the people)" (Budiman, 2018). SOP allows for the implementers to have a clear grasp on how to go about their directives as provided in the ordinance. Fragmentation, on the other hand, speaks about the "effort to disseminate the responsibilities of activities or employee activities among work units" (Budiman, 2018).

The existence of bureaucratic structure is crucial to the performance of the clear directives of the ordinance implementers. Aside from this, the existence of SOPs and fragmentations would likely make it possible for the implementers to successfully perform their duties despite the deviance that will possibly occur during the implementation. The bureaucratic structure avoids ambiguity in the implementer's roles and contribution to the ordinance's implementation (Suryawati, 2022).

In the study of Budiman (2018), although there was an existence of a bureaucratic structure, it was still problematic because of the previously mentioned issue with regards to lack of personnel. It is thus comprehensible that the lack of compliance with other factors may affect the successful application of other factors.

The implementation theory of Edwards III has comprehensibly considered the factors of communication, resource availability, disposition, and bureaucratic structure as influential to ordinance implementation. Furthermore, relevant studies that have evaluated the extent of ordinance implementation have utilized the model of Edwards III and have been able to establish that, indeed, the factors provided by Edwards III were influential to the success or failure of ordinance implementation.

The issue on ordinance implementation is not new and it has been an area of interest since then. However, its vastness has compelled for more research and study to further understand its factors and influences. Theories on ordinance implementation that have been established also vary from the themes which they are based on. Commonly, the theories may either be bottom-up or top-bottom.

There are various studies, both internationally and nationally, about the implementation of the ordinance. These studies have enriched the theoretical and conceptual framework in which this study has been grounded on. However, there is still a lack of evidence and studies that would further support such assertions. Therefore, there is a continued need for studies that are relevant to the factors affecting implementation, especially as presented in the theory by Edwards III.

Methods

This study utilized a descriptive, hypothesis testing design. A descriptive study aims to describe one or more variables without being manipulated by the researcher (Bougie & Sekaran, 2016). Hypothesis testing design is utilized to explain the relationship between variables to establish whether the variables relate or affects the dependent variable (Bougie & Sekaran, 2016). This study utilized the descriptive, hypothesis testing design because the aim of this study is to describe the variables' influence towards the implementation of the enacted ordinance.

This study was conducted in the local government of Bansalan, Davao del Sur, where Municipal Ordinance No. 425, Series of 2019 was enacted. The municipal government of Bansalan is in Region XI, specifically in the northwestern part of the province of Davao del Sur.

A purposive, judgment sampling procedure was used for selecting the participants in this study. This procedure was employed due to the nature of the unit of analysis. Since the unit of analysis is the ordinance, the respondents who were given questionnaires in this study were the stakeholders affected by the said ordinances.

Purposive sampling is a nonprobability sampling procedure that chooses specific groups of people as respondents (Bougie & Sekaran, 2016). It has two types, which are, judgment sampling and quota sampling. Judgment sampling is when only specific people are in the "best position to provide the information required" (Bougie & Sekaran, 2016). In this study, only specific establishment owners were given questionnaires because they are the people who are affected by the ordinance and thus have more information about its implementation.

The researcher of the study personally distributed questionnaires to the specific respondents and invited them to participate in the said study. An informed consent was provided as proof of their voluntary participation. Upon the request of most of the participants, the questionnaire was translated into Cebuano – the mother tongue of the respondents. The entirety of the questionnaire utilized the Likert scale method, a four-point scale that is "designed to examine how strongly respondents agree with a statement" (Bougie & Sekaran, 2016). The respondents can choose the appropriate scale for how much they agree with the statement.

The questions in the research instrument are constructed based on the book of Edwards III (1980) entitled, "Implementing Public Policy" and the research study of Del Rosario, et al. (2017). The questionnaire entails five (5) questions for extent of implementation; five (5) questions for the ordinance dissemination; ten (10) questions for monitoring strategy; and five (5) for the existence of operational plans. The number of questions for the monitoring strategy have more questions compared to others because it covers specific and critical areas.

This study used a multiple regression analysis and identified the mean which is one of the measures of central tendency as its statistical treatments. Multiple regression analysis is used when more than one independent variable is hypothesized to influence a dependent variable (Bougie et al., 2016). It is appropriate for this study because this study aims to see the extent of influence of the independent variables on the dependent variable, which is the implementation of the ordinances. The study also utilized in a matrix for the interpretation of the data gathered.

Results and Discussion

Generally, the result suggests that there is a high level of implementation of the ordinance. This implementation level is attributed to the following: the implementation of the ordinance is monitored until present (3.16), there is less usage of plastic bags, cups, straws, and other single use plastics (3.07), and the ordinance is implemented until present (2.98).

As to the factors' influence to the extent of ordinance implementation, results show that 38% of the variance in the extent of implementation can be accounted for by the three predictors. Each independent variable has significant contributions to the implementation of the ordinance (see Table 1) Gleaned from those data presented, each of their computed probability values is lower than .05; therefore, the hypothesis that there are no significant contributions of the identified independent variables to the implementation of the ordinance is not accepted.

Table1
Multiple Regression Analysis with Extent of Implementation

	Model	Unstandardized	Standard Error	Standardized	T	p
H_0	(Intercept)	3.19	0.08		38.32	< .001
H_1	Intercept	1.16	0.65		1.78	0.08
	Ordinance Dissemination	0.42	0.18	0.32	2.34	0.02
	Monitoring Strategy	0.74	0.25	0.41	2.91	5.22×10^{-3}
	Awareness of the Existence of Operational Plans	-0.4	0.18	-0.24	-2.21	0.03

The results of the study, in terms of ordinance dissemination, express that while the ordinance was disseminated to the public in an understandable manner, it was not posted or announced through other forms of mass media, specifically through Facebook and radio broadcasting. Therefore, not all methods of ordinance dissemination were utilized by the LGU.

With regards to the monitoring strategy, on average, it resulted an agreeable strategy with a mean and standard deviation of 2.74 and 0.35, respectively. The results show that there are monitoring strategies utilized, however there is low level of agreeability regarding the imposition of sanctions for the implementers who fail to do their roles and feedback mechanisms (surveys and interviews) from citizens about the implementation of the ordinance.

The results of the study, in terms of awareness of the existence of operational plans, show that the citizens are well aware of the standard operating procedure of the ordinance. They are aware of the possible penalties and what they should do if they are given tickets for not following the rules and regulations set by the ordinance.

There is a viable reason to conclude that although the Municipal Ordinance no. 425, Series of 2019, of the Municipal Government of Bansalan, Davao del Sur, has a high level of implementation, it is not yet fully implemented due to the implementers' lack of consistency in implementing the said ordinance. The lack of consistency in implementing the ordinance hindered its full implementation.

The implementation of the ordinance is influenced by information dissemination, monitoring strategies, and awareness of the existence of operational plans. It was also seen that the ordinance was well disseminated, although not fully disseminated across all possible platforms. Furthermore, the implementation of the ordinance employed monitoring strategies to ensure consistent implementation; however, the implementers did not apply these strategies. Finally, the stakeholders affected by the ordinance are not fully aware of the existence of operational plans, its Standard Operating Procedure (SOP), implementing rules and guidelines, or its penalties.

Recommendation

The researcher recommends strengthening the monitoring strategies, specifically imposing sanctions on the ordinance implementers who fail to do their jobs. Secondly, the utilization of the mass media (radio broadcasting) and social media (e.g., Facebook) in reaching a broader scope of stakeholders for ordinance dissemination is recommended to boost information (ordinance dissemination) among the citizens of the municipal government of Bansalan, Davao del Sur.

It is further recommended that the municipal government of Bansalan consider re-evaluating the extent of implementation of the said ordinance in the future with a broader scope of participants. Finally, the researcher recommends that future researchers who wish to look at the extent of implementation of the same ordinance should cover a broader scope for its respondents.

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The influence of CSR practices on the members' commitment in selected MPC in Davao City

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ABSTRACT

Cooperatives face challenges related to weak collaboration and cooperation among members, which hinder their primary purpose in the community's sustainable development. This research aimed to determine the influence of two CSR practices—economic and philanthropic responsibilities—to the members' commitment in selected multipurpose cooperatives in Davao City. Grounded in the Pyramid of CSR and Organizational Commitment Theory, this quantitative descriptive-correlational study involved 155 regular members of three selected cooperatives. Using purposive sampling, data were gathered through survey questionnaires and analyzed using IBM SPSS and Jamovi. The findings indicated a significant relationship between CSR and members' commitment. The findings also indicated that both CSR practices significantly influence members' commitment, as evidenced by the R^2 of 0.633 and p-value of 0.000. It is recommended that cooperatives conduct member-centric CSR planning, enhance financial accessibility, and conduct long-term CSR impact analysis. Future research may explore other aspects of CSR within the multipurpose cooperatives context.

Keywords: *Corporate Social Responsibility (CSR), Economic Responsibility (ER), Philanthropic Responsibility (PR), Members' Commitment (MC), Multipurpose Cooperative (MPC)*

INTRODUCTION

Cooperatives are member-owned and people-centered organizations that aim to meet their members' social, economic, and cultural needs (Cooperative Development Authority, 2015). Among the different types, multipurpose cooperatives combine two or more business activities, such as providing financial services, producing goods, or offering various community services, within one organization. According to Allen et al. (2023), cooperatives utilize Corporate Social Responsibility (CSR) to strengthen their relationship with the communities in the city. These efforts demonstrate that cooperatives value social welfare alongside profit, earning trust and reinforcing their commitment to the communities they serve.

According to the study of Petrini et al. (2010), when cooperatives expand, they become more capable of supporting community growth through the concept of sustainability and CSR in managing an organization. The concept model looked at three (3) main areas: how the company sees itself, how it's structured, and how it operates. Stobierski (2021) stated that it is the practice of a company underpinning all of its financial decisions with its pledge to do good. These duties include the need for a company to operate ethically and sustainably, thereby maximizing profit, maintaining financial stability, and, most importantly, adding value for its shareholders.

The growth of cooperatives in the Philippines has been noticeable over the past ten years. As of the year 2020, more than half of the total population of operating cooperatives in the Philippines are multipurpose cooperatives. Among the operating cooperatives, 10,900 complied with the mandatory reportorial requirements to the CDA, including the submission of audited financial statements. All 10,900 reporting cooperatives produced a total of 572.5 billion pesos, with cooperatives from the Davao area contributing 38.4 billion pesos, according to a summary of financial accounts (Cooperative Development Authority, 2021). According to the Cooperative Development Authority (2015), cooperatives from the Davao area contributed up to 23.2 billion pesos, out of all reporting cooperatives that generated a total of 278.3 billion pesos. The statistics indicate a significant increase in the number of cooperatives and their economic contribution to the Philippines.

While cooperatives in the Philippines play a crucial role in sustainable development, they continue to face challenges. According to Galay (2022), one of these challenges includes weak collaboration and commitment among members, which resulted in operational inefficiencies in the cooperatives and hindered their long-term sustainability. Additionally, a lack of commitment can lead to increased member turnover, which adversely affects the cooperative's effectiveness and sustainability. Cooperatives within the Philippines often conduct projects related to education, health, and the environment; however, studies show that perceived challenges in implementing CSR activities include limited funds, lack of member participation, lack of a concrete plan for using the Cooperative Development Fund (CDF), and poor coordination (Launio & Sotelo, 2021). This research offers insight into the current state of how cooperatives in the Philippines allocate their CDF, highlighting both visionary objectives and practical constraints in conducting their CSR initiatives. This significant gap highlights the need to investigate approaches to strengthening member commitment in multipurpose cooperatives.

Members' commitment plays a vital role in ensuring the survival of cooperatives (Awoke & Alam, 2021). As organizations driven by their members, cooperatives depend on strong relationships with their members to maintain legitimacy and long-term sustainability. A lack of commitment can lead to increased member turnover, which adversely affects the cooperative's effectiveness and sustainability. Similarly, Hao (2018) clarified that member commitment involves members voluntarily supporting the cooperative and deciding to remain members despite other alternatives. Members with a strong social network are more likely to be committed to the cooperative. Members who have developed networks with other members are less likely to leave the cooperative than those with less-established networks. (Wassie, Kusakari, & Sumimoto, 2020) and are more likely to remain loyal once they are satisfied and committed to the cooperative (Mahayasa & Martayanti, 2020).

There are existing studies that analyze corporate social responsibility (CSR) and its broader implications across various sectors, but few focus on the multi-purpose cooperative context. In the context of Davao City, where cooperatives operate in diverse sectors such as agriculture, finance, and the like, more specifically in multipurpose cooperatives, understanding the influence of CSR and particularly two out of the four indicators in Archie Caroll's theory of Corporate Social Responsibility, which are philanthropic and economic responsibility, becomes particularly important. Davao City's fast-developing communities and well-known reputation for significant advances in good governance, as well as its affordable cost of living, create opportunities for cooperatives to implement corporate social responsibility while ensuring member commitment (Cooperative Development Authority, n.d.).

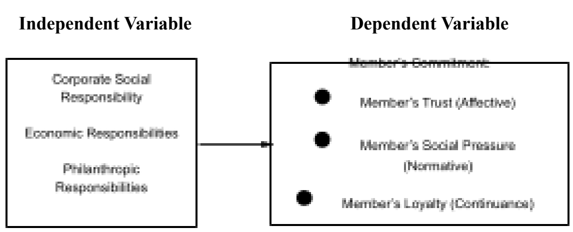

Figure 1 *Conceptual Framework*

This study aimed to know the influence of corporate social responsibility (CSR) in terms of economic and philanthropic responsibilities to the members' commitment in selected MPC in Davao City. The study is grounded on two theories: Carroll's Pyramid of Corporate Social Responsibility and Meyer and Allen's Organizational Commitment Theory. Figure 1 shows the conceptual framework of the study, which hypothesized the relationship between CSR in terms of economic and philanthropic responsibilities and members' commitment, as well as the influence of CSR in terms of economic and philanthropic responsibilities on members' commitment. Anchored in Archie Carroll's (1991) Pyramid of CSR and Meyer and Allen's (1991) Organizational Commitment Theory, the study examined CSR: Economic Responsibilities and Philanthropic Responsibilities as independent variables, and Members' Commitment as the dependent variable. Cooperative Development Authority (n.d.) noted Davao City's conducive environment for the cooperative's CSR implementation.

Economic responsibility, involving financially impactful activities, was highlighted through Stobierski (2021), Miswanto, Kusumasari, Anggoro, and Wulandari's (2024), and Pritchard and Çalıyurt's (2021) findings on cooperatives' accessible financial services and duties to operate sustainably to maintain financial stability and add value for shareholders, such as accessible loans and savings opportunities, and economic performance. Stobierski (2021) stated that it is the practice of a company underpinning all of its financial decisions with its pledge to do good. These duties include the need for a company to operate ethically and sustainably to maximize profit, maintain financial stability, and add value for shareholders. The study by Miswanto, Kusumasari, Anggoro, and Wulandari (2024) emphasized that cooperatives are intended to prioritize their members' needs rather than maximize profits, in contrast to traditional financial institutions. With an emphasis on financial inclusion, accessible loans, and savings opportunities, the study highlighted how these cooperatives implement Corporate Social Responsibility (CSR) practices to increase their social impact.

Philanthropic responsibility encompassing positive societal contributions, such as voluntary charitable activities and programs, was identified as a standalone indicator by Orbita et al. (2019). Philanthropy is defined as voluntary work and a proactive societal duty to contribute to the community. Philanthropic activities are a part of the organization's responsibility to its stakeholders and the environment. Engaging in philanthropic activities further enhances positive engagement from its employees and customers and improves the reputation of the organization (Mihaljević & Tokić, 2015). According to a study by Becerra-Vicario, León-Gómez, Gutiérrez-Ruiz, and Fernández-Gámez (2020), companies used to donate money to society as a way of giving back, without expecting anything in return except feeling good about it. This was referred to as corporate philanthropy. As cooperatives perform their philanthropic activities, such activities can positively impact the community and its constituents. Community members benefit from these activities, providing a positive change in their daily lives. Stakeholders who see this positive impact put the cooperative in a good light (Ibrahim, 2024).

Members' commitment, crucial for the cooperative's survival (Awoke and Alam, 2021; Puusa et al., 2018), was explored through its affective, normative, and continuance components (Hao et al., 2024). These components were linked to Members' Trust (Affective Commitment), Members' Social Pressure (Normative Commitment), and Members' Loyalty (Continuance Commitment), serving as indicators of the dependent variable. Prior research by Puusa et al. (2022) emphasized trust's role in relationships between customers and organizations, while Hao, Bijman, Heijman, and Ming (2023) linked peers' expectations for active participation in cooperative activities to social pressure. Mahayasa and Martayanti (2020) and Limos (2022) underscored members' loyalty for cooperative growth and participation.

In a study by Ebrahimi and Ghaediyan (2021), affective commitment is the emotional attachment to an organization; a member's strong affective commitment to a cooperative indicates that the member identifies with and enjoys membership in the cooperative. In Hao's (2018) study, member participation is closely linked to an emotional connection with the cooperative rather than to continuance benefits, social norms, or obligations. This aligns with the cooperative's voluntary principle, which states that members make decisions voluntarily rather than under duress.

Mowen and Minor (2012), as cited by Trilaksono and Kodrat (2022), define trust as a consumer's understanding and judgments regarding products, attributes, and the benefits they offer. Puusa et al. (2022) found that trust positively influences affective commitment and is likely to foster more positive emotional and normative sentiments. In another study of Puusa et al. (2017), they emphasize that trust, rather than satisfaction, is the strongest positive factor influencing all three types of member commitment.

Normative commitment was defined as the internal pressures felt by members that might lead to behaviors supporting the cooperative goals and objectives. Since normative commitment indicates a member's obligation due to a sense of duty to the cooperative, it stands to reason that members with no direct social obligations may not exhibit this kind of commitment (Sofoluwe, Ogunola, and Hassan, 2020). In another study, social disembeddedness or the social relations between members has a direct relationship with members' commitment. When a member is more socially immersed amongst other members, they are more conscious of their choices and will make decisions collectively (Bunders & Akkerman, 2022).

The continuance commitment, according to the study by Sofoluwe, Ogunola, and Hassan (2020), was the desire to engage in a regular range of activities after comprehending the consequences, and it was typically linked to stopping one's actions. Therefore, anything that increases the cost of leaving an organization can create continuance commitment. Additionally, Puusa et al.'s (2018) study indicates that continuance commitment is positively associated with loyalty in cooperatives.

This study proposed two hypotheses to examine the significant relationship and influence of corporate social responsibility (CSR) on the members' commitment in selected MPCs in Davao City, particularly in terms of economic and philanthropic responsibilities. Our first hypothesis is that there is a significant relationship between economic and philanthropic responsibilities and the members' commitment in selected MPC in Davao City, while our second hypothesis is that economic and philanthropic responsibilities significantly influence members' commitment in selected MPC in Davao City.

The findings of this study served as a reference for the Cooperative Development Authority, the management of Multipurpose Cooperatives, members of Multipurpose Cooperatives, academic and educational institutions, and future researchers.

METHODS

This study utilized a quantitative descriptive-correlational research design to examine the influence of CSR practices on the members' commitment in selected MPCs in Davao City. This approach helped the study to thoroughly analyze the current situation of CSR activities and members' commitment and assess the relationship between them. The respondents of this study were regular members for at least three (3) years from the top three (3) multipurpose cooperatives in Davao City, in terms of the number of members, among their main or satellite branches, namely: Tagum Cooperative - Bajada Branch, King Multipurpose Cooperative - Poblacion Branch, and Silangan Multipurpose Cooperative - Araullo Branch. These cooperatives were identified based on the data provided by the Cooperative Development Authority (CDA). The selection ensured that respondents were experienced members familiar with the CSR initiatives of the cooperative.

Non-random sampling, specifically purposive sampling, was utilized in this study. Purposive sampling is a technique used when the respondents are chosen on purpose based on their characteristics, experience, and knowledge that best fit the study (Nikolopoulou, 2023). There were 194 respondents in this study, as calculated using the Taro Yamane formula with an 8% margin of error, including the 20% non-response rate. Excluding the 39 invalid answered questionnaires, the researchers processed 125 responses from Tagum Cooperative, 17 from King Multipurpose Cooperative, and 13 from Silangan Multipurpose Cooperative.

The study utilized a 30-item self-made survey questionnaire divided into five (5) parts: Data Privacy, Introduction, Demographic Profile, and questions regarding the perceived level of corporate social responsibility and the level of members' commitment to the cooperative. These questions were answered using a 4-point Likert scale. The 4 indicated Strongly Confident/Agree, and the 1 indicated a Strongly Unconfident/Disagree. These questionnaires were carefully designed based on the review of the related literature and evaluated by three (3) validators to ensure that the questions showed clarity of direction, were presented in an organized manner, were suited and adequate for the research, attained the research objectives, and were purely objective. The questionnaire underwent reliability testing. Pilot testing was conducted on a sample of thirty-five (35) respondents, equally gathered from three different multipurpose branches, namely Tagum Coop - Mintal Branch, King MPC - Cabantian Branch, and Silangan MPC - Mintal Branch. These respondents were excluded from the actual survey. The reliability test showed that the Cronbach's alpha values for economic responsibility ($\alpha = 0.717$) and philanthropic responsibility ($\alpha = 0.77$) are considered acceptable, while the Cronbach's alpha value for members' commitment is considered good ($\alpha = 0.893$). The overall results of the reliability test indicate that the survey questionnaire is reliable for the purposes of this study.

After obtaining permission from the selected cooperatives, the researchers personally distributed the printed questionnaires to the respondents during scheduled visits every Monday and Wednesday from 3:00 PM and 5:00 PM. Accomplished questionnaires were retrieved, encoded, and reviewed using Google Sheets; incomplete responses were excluded to preserve data accuracy and ensure the integrity of the result for analysis. The researchers used IBM SPSS and Jamovi (for assumption checks) as their statistical software for processing, analyzing, and interpreting the data. Frequency Distribution, Mean, and Standard Deviation were applied to analyze the demographic characteristics of the respondents and to measure the level of corporate social responsibility (CSR) and assess the level of members' commitment to the multipurpose cooperative. Pearson correlation coefficient (r) was used to determine the strength and direction of the relationship between Corporate Social Responsibility and the members' commitment to multipurpose cooperatives. Multiple Regression Analysis was used to measure the level of influence of Corporate Social Responsibility on the members' commitment to Multipurpose Cooperatives, preceded by the fulfillment of six assumptions (Linearity, Normality, Autocorrelation, Collinearity, Homoscedasticity, and Outlier Analysis) to verify the reliability of the results. All assumptions were met; therefore, the information is considered reliable for multiple linear regression.

To assess the level of CSR indicators and the dimensions of member commitment: members' trust, social pressure, and loyalty, the researchers checked on the means scores which described as 3.26 to 4 - very high level of agreement, 2.51 to 3.25 - high level of agreement, 1.76 to 2.50 - low level of disagreement, and 1.00 to 1.75 - strong level of disagreement. Throughout the study, ethical considerations were accounted for the integrity of the entire research project. Respondents were informed and asked for their consent to participate. Confidentiality and anonymity were observed in compliance with Republic Act No. 10173, also known as the Data Privacy Act of 2012. Furthermore, the information used in this study was accurate, and all supplementary details were properly cited to avoid any instances of plagiarism.

RESULTS AND DISCUSSIONS

The demographic profile of the respondents revealed that the majority were middle-aged female adults employed in the Business/Management/Administration industry, with monthly incomes ranging from Php 10,001 to Php 30,000. The majority of the respondents revealed that they have minimal investments in the cooperatives, but they maintained their membership in the cooperative for three to eight years, and they are availing the cooperative's services on a monthly basis.

Table 1 *Mean Scores for Economic Responsibilities*

Statement	SD	Mean
1. I find my cooperative's financial services more accessible than other financial organizations	0.49	3.7
2. I enjoy the financial services that my cooperative offers to me.	0.44	3.74
3. I find my cooperative's financial services more stable and reliable source of additional earnings	0.47	3.72
4. I find the savings and loan terms offered by my cooperative to be competitive and beneficial.	0.53	3.7
5. Personally, my cooperative offers products and services that address my needs.	0.53	3.67
Overall Mean for Economic Responsibility	**0.4**	**3.7**

Table 1 shows that the members' perceived level of the economic responsibility of the cooperative was very high ($\bar{x}$ = 3.70; s = 0.401), indicating that the cooperative has consistently delivered goods and services to consumers and provided benefits to its members as part of its economic activities. This finding is also strengthened by the survey results of this study, when the survey asked the members about the frequency of use of cooperative services (savings, investments, loans, etc.), which reveals that 58% of members actively utilize cooperative services on a monthly basis, indicating strong engagement with the cooperative's economic offerings. This is further supported by the study of Archimi et al. (2018), as cited by Tai (2022), which states that effectively executed financial objectives create a positive feedback loop between CSR initiatives, employee engagement, and financial performance.

Table 2 *Mean Scores for Philanthropic Responsibilities*

Statement	SD	Mean
1. I see my cooperative actively help the community through charity activities and programs like donations, education to youth, blood donation, and the likes.	0.64	3.52
2. I am more interested in cooperatives that are known for helping the community through donations, educational programs, and the likes.	0.55	3.63
3. I value my cooperative more when it helps the community.	0.47	3.7
4. I believe helping people in need makes the cooperative attract more members.	0.47	3.72
5. I am willing to help my cooperative when they need members for charitable activities and programs.	0.52	3.63
Overall Mean for Philanthropic Responsibility	**0.4**	**3.64**

Displayed in Table 2 is the mean score of the members' perceived level of philanthropic responsibility of the cooperative, which was rated very high ($\bar{x}$ = 3.64; s = 0.429). This finding indicates that the cooperative consistently provides voluntary charitable activities and programs to improve the community. This is further strengthened by this study's survey results, which show that most respondents have been members for a significant period within the 3 - 8 year range, and a significant number have been members for much longer periods (9 - 14 years, 15 - 20 years, and over 20 years). This longevity indicates they have observed the cooperative's philanthropic efforts, likely influencing their positive responses to these responsibilities. Their continued membership indicates a favorable overall impression, including the cooperative's social contributions.

Table 3 *Mean Scores for Members' Trust*

Statement	SD	Mean
1. I trust that our cooperative provides high-quality products and services.	0.44	3.76
2. I believe our cooperative works to do what is best for its members.	0.5	3.7
3. I trust that our cooperative's leadership is competent and effective.	0.46	3.72
4. I trust that our cooperative handles member concerns and complaints fairly.	0.56	3.66
5. I trust the cooperative with their work performance and will continue to support them in the future.	0.45	3.75
Overall Mean for Members' Trust	**0.4**	**3.72**

Displayed in Table 3 is the level of members' trust in the cooperative, which is rated very high ($\bar{x}$ = 3.72; s = 0.414), indicating that members trust the cooperative enough that they are willing to participate in their cooperative activities. Pandit and Vilches-Montero (2016), as cited by Puusa et al. (2022), state that trust is a vital element in establishing and nurturing long-term relationships between customers and organizations. The highest mean score for trust in quality products and services ($\bar{x}$ = 3.75) demonstrated that cooperatives have successfully established credibility in their core offerings. Meanwhile, the slightly lower score for handling member concerns and complaints, though still very high, suggests an area where cooperatives might focus improvement efforts. In another study, Puusa et al. (2017) emphasize that trust, rather than satisfaction, is the strongest positive factor influencing all three types of member commitment. Studies also indicate that trust is deemed crucial by both experts and participants, serving as the foundation that sustains cooperatives and their principles (Martinez et al., 2020). The selected cooperatives have made the necessary efforts and implemented measures to strengthen members' trust, particularly in their products and services, which helps them satisfy the needs of their members.

Table 4 *Mean Scores for Members' Social Pressure*

Statement	SD	Mean
1. I feel obligated to participate in cooperative activities due to societal expectations.	0.87	2.99
2. The expectations of my social circle motivate me to stay involved in cooperative activities.	0.75	3.18
3. I believe my peers would be happy if they see me participate in cooperative activities.	0.7	3.35
4. I feel a stronger connection to the cooperative because many of my peers are members.	0.69	3.42
5. I feel encouraged to contribute to cooperative activities to uphold my reputation in the community.	0.75	3.39
Overall Mean for Members' Social Pressure	**0.619**	**3.27**

Members' social pressure had a total weighted mean of 3.27 and a standard deviation of 0.619, as shown in Table 4. This finding indicates that the members are experiencing a very high level of peer motivation to participate in their cooperative. It is important to note that item no. 4 achieved the highest mean score of 3.42, which confirms Bunders & Akkerman's (2022) study. Bunders and Akkerman found that social relationships directly influence member commitment, proving that members feel stronger connections when their peers are involved. Some items regarding members' motivation from societal expectations received lower mean scores, indicating that internal peer relationships are more influential than external social pressures. Hao, Bijman, Heijman, and Ming's (2023) research further supports these findings, showing positive associations between social pressure and normative commitment.

Members' loyalty achieved a total weighted mean of 3.70 and a standard deviation of 0.420, as shown in Table 5. This result indicates that the members demonstrate ethical values and fulfill their duties and responsibilities, thereby proving their loyalty to the cooperative. The results closely align with the study by Awoke (2021), which finds that members tend to remain loyal to multipurpose cooperatives despite more attractive short-term alternatives. Notably, the highest mean score on item no. 1 demonstrates that they actively engage with cooperative offerings. This high level of active participation indicates strong behavioral loyalty beyond mere attitudinal loyalty. Additionally, the study by Yacob, Ali, Baptist, Nadzir, and Morshidi (2015) emphasizes that continuous improvement of services and a full assessment of product quality are crucial factors in maintaining members' loyalty to cooperatives. The consistently very high scores across all loyalty items suggest that the surveyed cooperatives have successfully implemented these recommended practices, fostering remarkably strong member loyalty. These findings highlight the effectiveness of the cooperatives' strategies in building and maintaining member loyalty, which serves as a foundation for their continued success and sustainability.

Table 5 *Mean Scores for Members' Loyalty*

Statement	SD	Mean
1. I actively avail the products and services of the cooperative.	0.48	3.72
2. I see that the cooperative can meet my long-term needs.	0.5	3.7
3. I remain loyal to my cooperative because the cooperative fosters positive relationships with its members.	0.48	3.71
4. I remain loyal to my cooperative because the cooperative regularly evaluates its service quality.	0.5	3.69
5. I remain loyal to my cooperative even when there are more attractive short-term alternatives.	0.52	3.65
Overall Mean for Members' Loyalty	**0.4**	**3.7**

Table 6 *Summary Result of Level of Members' Commitment*

Indicators	SD	Mean
Members' Trust	0.41	3.72
Members' Social Pressure	0.62	3.27
Members' Loyalty	0.42	3.7
Overall Mean for Members' Commitment	**0.4**	**3.56**

The overall members' commitment achieves a mean score of 3.56 and a standard deviation of 0.400. The indicator with the highest mean is members' trust, with a mean score of 3.72. This indicates that members have a very high level of willingness to participate in their cooperative. Overall, Table 6 shows that the level of members' commitment to the multipurpose cooperatives is very high. The results reveal strong member commitment across all indicators, consistent with the relevant literature. Wassie, Kusakari, and Sumimoto's (2020) research shows that members with strong social networks within cooperatives demonstrate higher commitment and retention rates than those with weaker connections, which explains the very high commitment levels observed. Mahayasa and Martayanti (2020) identified a corresponding relationship in which member satisfaction leads to stronger loyalty and commitment, suggesting that these cooperatives have successfully created satisfaction-fostering environments. These findings indicate the selected cooperatives have implemented effective practices that encourage active participation and strengthen commitment, critical factors for sustainable growth and long-term cooperative success.

The study utilized Pearson Correlation Coefficient (Pearson's r) as a statistical treatment to indicate if there is a correlation between CSR in terms of Economic Responsibilities and Philanthropic Responsibilities and Members' Commitment. The study then utilized multiple linear regression to examine whether CSR influences members' commitment, preceded by the fulfillment of six assumptions (Linearity, Normality, Autocorrelation, Collinearity, Homoscedasticity, and Outlier Analysis) to verify the reliability of the results. All assumptions were met; thus, the information is considered reliable for multiple linear regression.

Table 7 *Relationship between CSR in terms of Economic Responsibilities and Philanthropic Responsibilities and the Members' Commitment*

	CSR	Members' Trust	Members' Social Pressure	Members' Loyalty	MC OVERALL
Economic Responsibilities	Pearson's r	0.792	0.459	0.733	**0.764**
	p - value	0.000	0.000	0.000	0.000
Philanthropic Responsibilities	Pearson's r	0.645	0.480	0.541	**0.657**
	p - value	0.000	0.000	0.000	0.000
CSR OVERALL	Pearson's r	0.791	0.519	0.700	**0.783**
	p - value	0.000	0.000	0.000	0.000

Table 7 shows the results of Pearson's r test between CSR and members' commitment. The results showed a significant relationship between economic responsibilities and members' commitment, with a p-value of less than 0.05 ($p = 0.000$). The correlation values also indicate that economic responsibilities have a strong positive relationship with members' trust ($r = 0.792$) and members' loyalty ($r = 0.733$), and a moderate positive relationship with members' social pressure ($r = 0.459$). Overall, ER has a strong positive relationship with MC ($r = 0.764$). These findings closely align with the studies of Archimi et al. (2018), as cited by Tai (2022) and Miswanto, Kusumasari, Anggoro, and Wulandari's (2024), which discussed how cooperatives that perform a well-executed CSR plan to achieve financial goals are more likely to foster the members' trust and loyalty to the cooperative. It is important to note that economic responsibilities may exert social pressure on members through their social circles within the cooperative, but this pressure will not be as prominent as members' trust and loyalty to the cooperative.

It is also illustrated in Table 7 that similar results can be observed on the significant relationship between philanthropic responsibilities and members' commitment, proven by the p-value of less than 0.05 ($p = 0.000$). These correlation values indicate that philanthropic responsibilities have a strong positive relationship with members' trust ($r = 0.645$) and moderate positive relationships with members' loyalty ($r = 0.541$) and members' social pressure ($r = 0.480$). These results support the studies of Mihaljević & Tokić (2015) and Ibrahim (2024), which discussed how engaging in philanthropic activities enhances positive stakeholder engagement, strengthens management-member relationships, and establishes a positive image within the community. Furthermore, the statements with the highest mean values in Philanthropic Responsibilities, "*I believe helping people in need makes the cooperative attract more members*," and "*I value my cooperative more when it helps the community,*" strongly imply that a cooperative engaging in philanthropic activities puts the cooperative in a positive light from the members' perspective. Therefore, there is a significant relationship between CSR and members' commitment, with economic responsibilities being more significant than philanthropic responsibilities.

Table 8 *Influence of ER and PR to Members' Commitment*

Predictor	Estimate	Stand. Estimate	t	p	Remarks
Intercept	0.434	-	2.23	0.027	
ER	0.58	0.58	9.12	< .001	Significant
PR	0.269	0.288	4.53	< .001	Significant
$R = 0.795$	$R^2 = 0.633$		$F = 130.84$		$P = 0.000$

The findings of this study showed that CSR, in terms of economic and philanthropic responsibilities, significantly influences members' commitment to multipurpose cooperatives, as illustrated in Table 8. The results of the multiple regression analysis support the second hypothesis: "*Corporate Social Responsibility, in terms of economic and philanthropic responsibilities, significantly influences the members' commitment to Multipurpose Cooperatives in Davao City*." The results suggest that the more a multipurpose cooperative fulfills its economic responsibilities, the more its members become committed to the cooperative. It also implies that higher levels of philanthropic responsibilities are associated with higher levels of member commitment. The linear regression equation $MC = 0.43 + 0.58(ER) + 0.27(PR)$ explains that every increase in economic responsibility provides a 0.58 unit increase in member commitment, while every increase in philanthropic responsibility provides a 0.27 unit increase in member commitment. Therefore, economic responsibilities and philanthropic responsibilities do significantly influence cooperative members' commitment.

CONCLUSION

The findings of this study provide essential insights into the demographic profile, the level of CSR in terms of economic and philanthropic responsibilities of the selected MPC, the level of the members' commitment, and the influence of CSR practices to the members' commitment in the selected Multipurpose Cooperatives in Davao City, Philippines.

The very high perceived level of CSR of multipurpose cooperatives, in terms of both economic responsibility and philanthropic responsibility, indicates that the selected multipurpose cooperatives are meeting their obligations to promote economic well-being. Moreover, members view the cooperative's philanthropic initiatives as meaningful efforts that reflect the cooperative's moral obligation to give back to society.

The very high level of members' commitment to Multipurpose Cooperatives in terms of members' trust, members' social pressure, and members' loyalty indicates that members are willing to participate in cooperative management and internal motivation, are committed to the cooperative due to external motivation as an impact of pressure from the social environment, and display ethical values by following and doing its duties and responsibilities in the cooperative.

The results of this study indicated that there is a significant relationship between CSR in terms of economic and philanthropic responsibilities and members' commitment. And, CSR significantly influences the members' commitment to multipurpose cooperatives in Davao City. Further, this study concludes that both economic and philanthropic responsibilities had a significant influence on members' commitment, with the former having a more significant influence than the latter. This implies that financial responsibility and economic benefits play a critical role in sustaining cooperative membership and fostering trust and loyalty, with a reduced amount of social pressure. However, cooperatives must also not disregard their environmental support and other philanthropic activities, as these remain essential to their long-term sustainability.

RECOMMENDATIONS

With the results of the study, it is recommended that the Cooperative Development Authority review and enhance existing policies to strengthen the implementation of CSR frameworks, particularly in economic and philanthropic responsibilities, thereby fostering stronger member commitment. The CDA should play a vital role in institutionalizing these practices to ensure the effective implementation of CSR, particularly in fulfilling economic and philanthropic responsibilities. Thus, it is crucial to conduct regular monitoring and evaluation of the cooperative's CDF to ensure funds are directed toward high-impact, socially responsible initiatives.

The management of Multipurpose Cooperatives is suggested to develop member-centric CSR planning, enhance its financial accessibility, and conduct long-term impact analysis of CSR. By aligning CSR strategies with member needs and strengthening internal capacities, cooperatives can build lasting emotional commitment and drive sustainable growth. The survey results showed that members of multipurpose cooperatives are highly confident and consistently uphold ethical values and actively fulfill their duties and responsibilities within the cooperative because they have trust and loyalty to the administration or the BOD of its cooperative. With this, it is recommended that cooperatives should regularly update their calendar of activities and update their members about their CSR activities in order for members to be aware and effectively communicate CSR initiatives to their members. Doing so will increase awareness and allow members to better appreciate the philanthropic benefits offered by the cooperative.

Moreover, the communication strategies must focus on the core demographic, middle-aged women in business and education, and must employ a hybrid approach. Multipurpose cooperatives may use printed newsletters, SMS, and bulletin boards, and communicate with younger audiences through social media platforms, highlighting members' financial gains. In order to meet their initial mission of contributing towards the sustainable development of the community, cooperatives should incorporate economic responsibilities into their main operations so that the members feel that the initiatives are a long-term commitment. Some of the economic roles that the cooperatives ought to focus on include providing high-quality goods and services at an affordable price, providing financial services that are more accessible and less exploitative than traditional institutions, and offering competitive savings and loans.

Furthermore, in cooperatives, members function as both owners and consumers; therefore, consumer rights are integral to the cooperative's economic responsibilities. These include the right to fair and transparent pricing, access to quality goods and services, accurate information, and protection from exploitative financial practices. Institutionalizing such practices as normal working procedures, rather than occasional occurrences, ensures that cooperatives will have a stronger sense of trust and economic stability, which are critical to a stronger, more committed membership base.

Incorporating the analysis results into case studies further helps in understanding the unique role of CSR within the multipurpose cooperative business model. The information gained from the study provides more significant insight for academic and educational institutions, helping them expand their existing body of knowledge in this subject and further disseminate it within their institutions by integrating it into their business programs' curricula for a more practical perspective. Future research could further explore the influence of other levels of CSR, particularly ethical and legal responsibilities, within the context of multipurpose cooperatives. While economic and philanthropic responsibilities were shown to impact member commitment significantly, ethical and legal dimensions may offer additional insight into how cooperative members perceive fairness, transparency, and compliance with regulation that could also shape their trust, social pressure, and loyalty. Future studies may benefit from examining the components of organizational commitment, including affective, normative, and continuance commitment. A deeper understanding of these dimensions can help determine which aspects of CSR resonate most with cooperative members and how they influence their long-term involvement in the cooperative. Extending this line of inquiry to other types of cooperatives, such as credit, consumer, producer, or worker cooperatives, may also help determine whether CR's impact on member commitment is consistent across cooperative models or varies by organizational structure, size, or purpose.

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Influence Of Needs Satisfaction From Organizational Affiliations On The Perceived Work Readiness Of Graduates In The Accountancy Cluster Of Ateneo De Davao University

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ABSTRACT

A descriptive-correlational quantitative design was employed to determine how needs satisfaction from organizational affiliations influences the perceived work readiness of 202 Accountancy Cluster graduates from Ateneo de Davao University from 2022-2023. Most respondents were affiliated with academic clubs and employed in commerce and industry. Perceived work readiness was high, with graduates showing moderate satisfaction in their needs for achievement and affiliation. Multiple regression indicated that only needs for achievement and affiliation significantly influenced work readiness. Moderation analyses using Hayes' PROCESS Macro indicated that the predominant organizational role significantly strengthened the relationship between both achievement and affiliation satisfaction and work readiness, whereas the type of organizational affiliation did not. These results highlight that focus should not only be on academic performance but also on opportunities for self-achievement and interpersonal development to enhance work readiness in the Accountancy profession. These inferences should be interpreted cautiously given indications of heteroscedasticity, which may affect conventional OLS standard errors and significance tests.

Keywords: *needs satisfaction, organizational affiliations, perceived work readiness, organizational role, Accountancy cluster*

INTRODUCTION

Colleges and universities have played a central role in ensuring work readiness of its graduates for their future profession (Gonzales, 2017). As academic institutions, its efforts have been focused on ensuring academic excellence among its students in their respective disciplines, including the Accountancy profession. Academic excellence, by definition, refers to an above average performance in scholastic requirements and co-curricular engagements that are specifically designed for students to acquire learning competencies expected from a graduate of one's chosen discipline. In Mindanao, for instance, tertiary institutions which are dubbed as major producers of Certified Public Accountants (CPAs), Certified Management Accountants (CMAs), and other accounting professionals pride themselves for producing academically stellar graduates. However, recent reports have revealed a decline in the level of work readiness among aspiring accounting professionals after college.

This raises the question as to whether academic excellence is enough for graduates to be competently and holistically ready for the challenges they are bound to face in the workplace, and whether the skills that students learn merely within the four corners of the classroom are sufficient to ensure their level of readiness for work after college. Probing deeper into this issue, accounting college graduates in third-world countries have admitted that their needs for achievement, power, and affiliation were not met during their undergraduate years (Jones, 2018). This reality is vividly present in the Philippines, where graduates of accounting programs attributed their decreased level of perceived work readiness to the failure of meeting their needs for achievement, power, and affiliation during their pre-employment years (Tenedero, 2017).

Addressing the needs for achievement, power, and affiliation of an individual is instrumental for better work readiness (Heckhausen & Heckhausen, 2018). This explains why individuals who have a great sense of achievement (Werdhiastutie, Suhariadi, & Partiwi, 2020), found themselves in a positive position of influence (Khan & Batool, 2022), and identified with a particular group they belong to (Ozcelik & Barsade, 2018) often perform relatively better at work (Khurana & Joshi, 2017). Despite the heavy emphasis placed by McClelland's Theory of Needs (Robbins & Judge, 2017) on the urgency of responding to these motivating factors, statistics revealed that college students, particularly those enrolled in accounting programs (Hatane, Emerson, Soesanto, Gunawan, & Semeul, 2022), end up not meeting these needs until early adulthood (Petty, 2014).

This poses a problem for the Accountancy profession, as graduates of accounting programs are expected to be career-ready, globally competitive, and adaptive to the changing demands of the industry (Adhariani, 2020).

Modern-day managers and employers have surmised that, with the drastically changing times brought by technological advances (Bowles, Ghosh, & Thomas, 2020) and globalization (Steger, 2017), companies can only keep up with these developments if the people who will form part of their workforce are holistically ready in terms of intellectual, personal, meta-skill, and job-specific skills, (Prikshat, Nenkervis, Burgess, & Dhakal, 2019), which have been outlined by the Work-Readiness Integrated Competence Model (Prikshat, Kumar, & Nankervis, 2019).

This fact has been consistent among first-world countries like the United States (Webb & Chaffer, 2016; Rebele & Pierre, 2019) and third world countries like the Philippines in Southeast Asia (Phan, Yapa, & Nguyen, 2020). This stemmed from the very reason that there was little exploration dedicated to teaching generic employability skills effectively in a classroom setup, and whether the formal classroom instruction is best fit to ultimately fulfill such responsibility, consequently suggesting the need for college students to venture out and acquire these skills not necessarily taught in the classroom (Rebele et al., 2019).

In response, there is a need for an avenue for students to work in a setting that is fully capable of simulating an environment that mirrors that of an actual workplace (Chaplin, 2017) which, in one way or another, satisfies a person's needs for achievement (Astan & Hadi, 2022), power (McClelland & Burnham, 2017), and affiliation (Manikandan & Ramachandran, 2015).

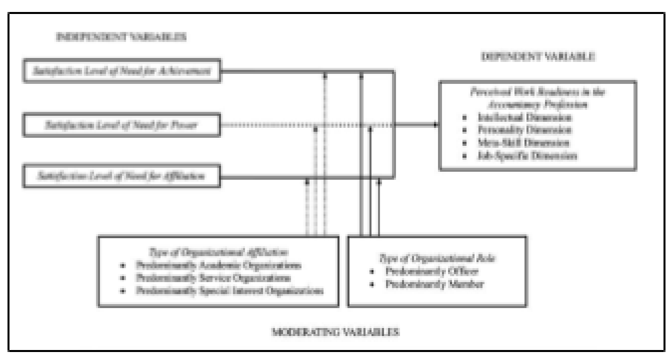
This is where the relevance of organizational affiliations come into play. In a global scale, recent statistics have shown that approximately 60% of college students engage in student organizations as part of their extra-curricular activities (Massoni, 2011) and their active participation in what they colloquially call as "org work" empowered them to be more prepared for the challenges that come with the professional world (Jackson & Bridgstock, 2021).

In the process of satisfying one's need for achievement within an organization, Montroy et al. (2014) stated that a person gradually develops self-management, especially goal management, and teamwork skills as they constantly find ways on how to do well in a particular task and to overcome challenging objectives with other individuals.

At the same time, people who desire to satisfy their need for power are rooted in their urge to pose influence and impression on others (McClelland et al., 2017). As a person seeks to guide, educate, and engage with their peers as someone with higher authority, he or she gradually become more proficient in relationship-building (Archer & Cameron, 2013), communication (Fairhurst & Connaughton, 2014), and delegating of tasks (Hurduzeu, 2015).

Because the students feel a sense of belongingness among their "club colleagues", they would also feel a sense of belongingness with their future careers. A higher understanding of one's future career that goes beyond academic theories enables a student to develop meta-skills and job-specific skills that directly relate to the demand of respective professions (Macatangay, 2013). When one's needs for achievement (Shamsudin, Ismail, Al-Mamun, & Nordin, 2014; De La Salle University, 2022; Montroy, Bowles, Skibbe, & Foster, 2014), power (Russel, 2017; Daft, 2022; Archer et al., 2013), and affiliation (Maramba & Museus, 2013; Villalobos, Dulce, Fontilar, Gutierrez, Sawali, & Almero-Encio, 2016) are compensated, then he or she would most likely perceive himself or herself as ready for the workplace.

When the needs for achievement, power, and affiliation are satisfied, these would translate to the attainment of core competencies in the workplace, as defined by the WRICM (Prikshat et al., 2019), and the core competencies framework for CPAs (Ballada & Ballada, 2020). For instance, satisfying one's need for affiliation would translate to better communication skills (meta-skill dimensions), addressing one's need for power would result in more proficient leadership skills (personality dimensions), while coming to terms with one's need for achievement would boost self-management skills (personality dimensions) and cognitive skills (intellectual dimensions) (Robbins et al., 2017). Developing one's intellectual, personal, meta-skill, and job-specific dimensions, as laid out by the WRICM, will result in the attainment of the core competency knowledge (general, organizational, information technology, accounting), skills (intellectual, interpersonal, communication), and values (professional, moral) that an accounting professional must possess in order to be ready for work.



In a prestigious institution like the Ateneo de Davao University that prides itself with an evidently vibrant leadership culture for its learners (Tabora, 2015), in contrast to the Bachelor of Science in Accountancy (BSA) and Bachelor of Science in Management Accounting (BSMA) programs which put significant emphasis on the technicalities and concepts surrounding the profession (Rebele et al., 2019), a question arose as to whether Accountancy cluster graduates should satisfy their needs for achievement, power, and affiliation in avenues outside the classroom like that in organizational affiliations, considering the promising benefits it could bring to preparing them for life after college.

Figure 1 shows the conceptual framework of the study. The first (right-side) box shows the various skills or dimensions that dictate the perceived work readiness of the aforementioned Accountancy cluster graduates in the Accountancy profession, which represent this study's lone dependent variable. Anchored to the Work-Readiness Integrated Competence Model (WRICM) by Prikshat et al. (2019), this study assessed the intellectual, personality, meta, and job-specific skills possessed by graduates as key determinants of perceived work readiness. Moreover, using the personal perspectives of the graduates as a basis for the measurement of work readiness provided a deeper insight that can identify nuances of work readiness that only self-awareness can capture, but are easily overlooked from a third person point of view (Blakemore & Agllias, 2019). However, on the flipside, this also exposed the risks of self-enhancement bias, which tend to overstate desirable characteristics and understate devaluing traits (Heck & Krueger, 2016). Perceived work readiness is defined as the level at which graduate students are viewed to be competently ready to optimally perform the demands of the profession (Moore et al., 2017). The theory contends that, in order for an individual to be competently ready for work, it needs to possess the following resources: (1) intellectual dimensions (Belyh, 2020), which deal with the individual's cognitive (Zaccaro et al., 2015) and foundation skills (Black et al., 2015); (2) personality dimensions (Anand, 2018), which look into one's self-management (Caldwell et al., 2021), leadership (Ebrahimi et al., 2015), innovation and creativity skills (Nakano et al., 2018); (3) meta-skill dimensions (Finch et al., 2016), which comprise of teamwork and political skills (Lvina et al., 2017), communication (McMurray et al., 2016), system thinking (Arnold et al., 2015), and information technology skills (Collet et al., 2015); and (4) job-specific dimensions (Finch et al., 2016), which only focuses on the core business skills required by one's profession or line of work (Prikshat et al., 2019).

Figure 1 Conceptual Framework

The three boxes on the left side represent the various needs that are met through organizational affiliations in tertiary education of Accountancy cluster graduates from Ateneo de Davao University. The satisfaction level of the need for achievement, need for power, and need for affiliation were the three independent variables of the study. In measuring the graduates' organizational affiliations, the researchers looked into the degree at which the respondents' needs for affiliation, achievement, and power were met through their commitments to student organizations while taking their undergraduate degrees. This was well-supported by McClelland's Theory of Needs, which postulated that the satisfaction of these three needs of an individual for affiliation, achievement, and power lead to the development of necessary competencies for work readiness. McClelland's Theory of Needs also enumerates the different needs that must be met to facilitate employee motivation: (1) need for achievement, which refers to one's desire to excel in something, relative a predetermined set of standards and expectations (Werdhiastutie et al., 2020); (2) need for power, which underlies the desire to wield power and exercise influence over others (Robbins et al., 2017); and (3) need for affiliation, which describes the desire to be part of a particular group who share the same set of interests, goals, and values (Heckhausen et al., 2018).

The arrow pointing from the three boxes on the left to the box on the right represented the impact of the independent variables on the dependent variable — of how the level of satisfaction of one's needs for achievement, power, and affiliation by joining student organizations among AdDU Accountancy cluster graduates affect the perceived work readiness in the Accountancy profession, measured through the key determinants of the WRICM. It has been revealed that the level of satisfaction of these three needs is significantly increased by the opportunities offered by organizational affiliations (Lussier & Achua, 2015), which usually come in three different forms: (1) academic clubs and organizations (Groccia, 2018), whose primary focus is empowering its members to engage in activities leaning on specific areas of study (Stanley et al., 2019); (2) service clubs and organizations (Jacob et al., 2018), which put premium emphasis on community involvement and exemplary leadership development for its members (Kuzu, 2021); and (3) interest clubs and organizations (Austin et al., 2019), whose main concern is providing platforms for its members to develop their respective extra-curricular interests not covered by academics and service-oriented organizations (Hobbs et al., 2020).

Finally, the third and fourth boxes at the bottom pointing upward to the three horizontal arrows exhibited the moderating variables of the study and their moderating effects, which determine the level and direction of the existing relationship between the independent and dependent variables. In the context of this study, the moderating variables were the predominant type of organizational affiliation and the predominant type of organizational role that an Accountancy cluster graduate might have had. Organizational affiliation may be further subdivided into academic (Groccia, 2018), service (Jacob, McCall, & Stange, 2018), and special interest clubs (Austin & Rangan, 2019), while organizational role classified the respondents into either bona fide officers or bona fide members. Existing literature has revealed that there exists an influence of the satisfaction levels of one's need for achievement (Astan et al., 2022; Shamsudin et al., 2014; De La Salle University, 2022; Montroy et al., 2014), power (McClelland et al., 2017; Russel, 2017; Daft, 2022; Archer et al., 2013), and affiliation (Manikandan et al., 2015;

Maramba et al., 2013; Villalobos et al., 2016) through organizational affiliations, on their respective perceived level of work readiness in the Accountancy profession after they graduate. This is feasible because when someone wants to satisfy their need for achievement, they often establish ambitious goals and take on challenging tasks because, when these goals and difficulties are met, the individual feels a sense of accomplishment (Rayawan et al., 2017). Meanwhile, consistently exerting control over others within a company highlights leadership abilities (Daft, 2022). Finally, a person steadily improves in relationship-building, communication, and job delegation as they attempt to lead, instruct, and interact with their peers by being someone in a position of authority (Archer et al., 2013; Fairhurst et al., 2014; Hurduzeu, 2015). However, consideration is made about the moderating effect of one's type of organizational affiliation and organizational roles. These two factors are known to have significant impacts on the satisfaction of the needs for achievement, power, or affiliation on one's perceived work readiness (Ngo et al., 2013). According to Siddique et al., (2022), joining different kinds of organizations have different impacts on the students' or graduates' level of needs satisfaction. Kurniawan et al., (2020) further specifies that joining academic organizations are proven to have greater relevance in comparison to other types of affiliations (i.e., service and special interest). This is essentially because joining such provides an opportunity for aspiring accounting professionals (i.e., accountancy and management accounting students) to gain more experiences, positions, and connections with other individuals who are working in the said profession (Handoko, 2021). Accordingly, joining such organizations allow students to satisfy a greater need for achievement, power, and affiliation. Alongside being affiliated with certain types of student organizations, a student's role in his or her respective organization or club can affect how the need for achievement, power, and affiliation are met (Siddique et al., 2022). Individuals who hold higher positions as officers tend to have greater satisfaction levels with their needs for achievement, power, and affiliation compared to those who serve as mere club members due to the amount of work they put into organizations. Though members within an organization may still meet the said needs with their roles and responsibilities, it may not be as often in comparison to those who serve as officers (Satata, 2021).

Considering the foregoing, this study sought to explain the influence of the satisfaction of one's needs for affiliation, achievement, and power through organizational affiliations on the level of perceived work readiness for the Accountancy profession among Accountancy cluster graduates, measured through the graduates' perspective. The process of measuring the significance of this relationship was moderated by the strengthening and weakening effects of the moderating variables: (1) predominant type of organizational affiliation; and (2) predominant type of organizational role.

METHODOLOGY

This study used the quantitative approach to measure the dependent and independent variables and test hypotheses. The researchers used this strategy since this study collected numerical data through survey questions, which can only be measured quantitatively. Furthermore, the researcher utilized the descriptive correlational research design to investigate the effect of the level of needs satisfaction from organizational affiliations in tertiary education among Accountancy cluster graduates on their perceived work readiness in the Accountancy profession. The descriptive approach was used to collect and statistically describe the characteristics of the data regarding the Accountancy cluster graduates. Using the correlational design allowed for determining whether a significant relationship existed between the level of needs satisfaction from organizational affiliation and the perceived work readiness in the Accountancy profession.

The research was conducted at Ateneo de Davao University (AdDU), recognized as one of Mindanao's major producers of Certified Public Accountants (PRC Board 2018a, 2018b, 2019a, 2019b, 2021, 2022a, 2022b, 2023). The respondents comprised all bona fide graduates of the Accountancy Cluster of AdDU, which includes degree holders of the Bachelor of Science in Accountancy (BSA) from the Class of 2022 and Bachelor of Science in Management Accounting (BSMA) from the Classes of 2022 and 2023. Respondents met the following qualifications: (1) graduates under the full K–12 implementation; (2) graduates of the revised four-year degree program; (3) members or officers of AdDU-recognized student organizations during their undergraduate years; and (4) currently employed in the Accountancy profession for at least one month. The study focused on the aforementioned batches given that the graduates were a set of BSA and BSMA students in the university who have undergone the latest 2019 curriculum. Moreover, the study also looked into the Accountancy cluster graduates who have at least a 1-month work experience in the profession since most people get to sufficiently assess themselves if a job is fit for their skills or preference and is something they could commit and grow into. (Jun, 2017; Kotter, 2017).

The population size of 324 was determined from the list of Accountancy Cluster graduates during the commencement exercises, which was directly requested from the AdDU Accountancy and Management Accounting Departments. A total of 105 BSMA students from Batch 2023 were identified as part of the research respondents, covering 32.40% of the total population of 324. No respondents from this batch came from the BSA program, as the majority of these graduates were preparing for the Certified Public Accountants Licensure Examination (CPALE) and, therefore, do not satisfy the minimum one-month work experience requirement in the Accountancy profession. Meanwhile, the remaining 219 respondents of the total population can be traced to the Accountancy Cluster graduates of Batch 2022, divided into 86 BSMA graduates (26.54%) and 133 BSA graduates (41.05%).

A self-developed and adapted hybrid survey questionnaire was used (Paradis et al., 2016; Creswell, 2014). Some items were adapted from related studies, and permission was obtained from the original authors. Additional items were self-developed and were reviewed by three experts, with an overall mean rating of 4.66, which falls between "very good" and "excellent." The instrument was pilot tested with 30 respondents who were excluded from the main survey. Internal consistency was assessed using Cronbach's alpha, where values of 0.70 are acceptable and values above 0.90 are excellent (Amirrudin et al., 2021). The pilot test showed excellent reliability for perceived work readiness ($\alpha = 0.975$), need for achievement ($\alpha = 0.973$), need for power ($\alpha = 0.949$), and need for affiliation ($\alpha = 0.943$). The final questionnaire was administered to 202 qualified respondents, and post hoc reliability was also excellent overall ($\alpha = 0.993$) and for each construct: perceived work readiness ($\alpha = 0.992$), need for achievement ($\alpha = 0.959$), need for power ($\alpha = 0.955$), and need for affiliation ($\alpha = 0.955$). The questionnaire had two sections and used a six-point Likert scale. Section 1 measured needs satisfaction through organizational affiliations (achievement, power, affiliation). Section 2 measured perceived work readiness (intellectual, personality, meta-skill, job-specific). Higher scores indicated higher satisfaction or readiness (6 = very satisfied or fully ready; 1 = very dissatisfied or not at all ready).

To collect data, the researchers used the obtained the official list of BSA and BSMA graduates from the Classes of 2022 and BSMA Class of 2023 to contact and invite respondents to participate in the study. The questionnaire was then distributed online through Google Forms. Given the limitations of online data collection, a point person from each graduating class was assigned to verify that the respondents were bona fide AdDU BSA and BSMA graduates from the identified batches. To further ensure accuracy, the questionnaire required respondents to input a password provided in the survey invitation and to indicate their full name and section. These verification measures allowed the researchers to cross-check and confirm that all data came from legitimate graduates.

To present, interpret, and analyze the data gathered from this study, various statistical tools and techniques were utilized. The IBM SPSS Statistics Version 27 software was primarily used in the data analysis. Descriptive statistics, in the form of arithmetic means and standard deviations, were also used to measure responses related to (1) the satisfaction level of the needs for achievement, power, and affiliation from university organizational affiliations and (2) the general perceived work readiness in the Accountancy profession among Accountancy Cluster graduates. To address the questions concerning the significant effects between the three independent variables and the dependent variable, stepwise multiple regression analysis was used. Testing the null hypotheses of the study also employed the same stepwise multiple regression analysis. Hayes' Process Macro was used in answering the questions related to the moderating effect of the (1) type of organizational affiliation and (2) type of organizational role between the independent variables and the dependent variable.

Since the study relied on online responses, the researchers secured the respondents' consent before collecting and using their data. Participants were informed about the study's purpose and context through a brief description provided at the beginning of the online survey. Those who agreed to participate proceeded to answer the questionnaire, while those who declined were free to withdraw at any point. All collected data were used solely for academic purposes, and all research activities were conducted in compliance with Republic Act No. 10173, otherwise known as the Data Privacy Act of 2012.

RESULTS AND DISCUSSION

3.1 Demographic and Organizational Profile of Respondents

Out of the 324 total population, 272 or 83.95% responded to the survey questionnaire, excluding those who participated in the pilot testing process. Among those who responded, only 203 met the required qualifications of employment in any scope of Accountancy practice for at least one month after graduation and membership in at least one student organization during their undergraduate years. These criteria were verified through the screening questions in the survey. After excluding statistical outliers, 202 qualified respondents were included in the final analysis. These respondents came from four sections of BS Accountancy (BSA) graduates from Batch 2022 and three sections of BS Management Accounting (BSMA) graduates from Batches 2022 and 2023 Among the respondents, 93 or 46.04% were BSA graduates from Batch 2022, 56 or 27.72% were BSMA graduates from Batch 2022, and 53 or 26.24% were BSMA graduates from Batch 2023. The largest group came from BSA 4A with 16.83%, followed by BSMA 4B 2022 with 11.88% and BSA 4C 2022 with 10.89%.

Most respondents were affiliated with academic organizations. A total of 119 or 58.91% joined academic clubs such as the Junior Philippine Institute of Accountants and the Junior Philippine Association of Management Accountants. 46 or 22.77% were involved in service organizations such as ASEC and SAMAHAN, while 37 or 18.32% participated in special interest groups in culture, faith, journalism, arts, or sports. This indicates that many students preferred organizations related to their academic and professional development. In terms of organizational roles, 108 or 53.47% served as officers, while 94 or 46.53% served as members.

When grouped according to scope of Accountancy practice in their current career or profession, 102 or 50.50% were employed in commerce and industry, 47 or 23.27% in public practice, 38 or 18.81% in government, and 15 or 7.43% in education or academe.

3.2 Satisfaction Level of Need for Achievement, Need for Power, and Need for Affiliation From Organizational Affiliations

The findings revealed that Accountancy cluster graduates experienced a moderate degree of satisfaction with their need for achievement, as indicated by an overall mean of 4.53. During their undergraduate years, respondents receiving positive and immediate feedback from their peers within student organizations, reflected by a mean score of 4.62. According to Ivanoski (2019), such feedback enhances satisfaction by reinforcing a sense of accomplishment. Recognition of their contributions and achievements also showed a moderate influence on satisfaction (M = 4.53). In the same way, constantly setting attainable yet ambitious goals in the student organizations the individual is affiliated with moderately contributes to their satisfaction level for one's need for achievement (Dousin et al., 2021). Being viewed as a dependable figure within organizations yielded only mild satisfaction (M = 4.26). Wong et al. (2023) asserted that being able to reach work standards in the organizations as well as being proud of the work done and accomplishments made leads to a moderate degree of satisfaction for the accountancy graduates. The respondents' desire to constantly improve themselves with every task or role given also suggests a moderate degree of satisfaction with little reservations and concerns (M = 4.83). The overall mean of the satisfaction level of one's need for achievement from organizational affiliations among Accountancy cluster graduates suggests that the respondents of the study had relatively high or better experience of the subject being assessed. Essentially, these results are consistent with the claims of Cheong et al. (2016). An individual's satisfaction level of one's need for achievement is affected by their related experiences from joining organizational affiliations in their undergraduate years. From an accounting perspective, numerous factors may contribute to the said satisfaction level of one's need for achievement. Alonderiene et al. (2016) highlighted that some of these factors include feedback, recognition and appreciation for various contributions, setting attainable goals, reaching work standards, and the like.

In terms of the need for power, the results revealed that the respondents experienced a mild degree of satisfaction with their need for power, as indicated by an overall mean of 4.08. These results align with Kosenkranius et al. (2020), who highlighted that an individual's need for power is somehow satisfied and thought of when joining different organizational affiliations. Accountancy cluster graduates from the university worked well in the student organizations they were affiliated with. However, the respondents do not firmly believe that this was primarily due to the fact that they have authority and control over their peers (M = 4.11). In the same way, results showed that respondents would anchor their recognition to the authority and control they held before (M = 4.11). "Winning" or "competing" with fellow members of the organization is not necessarily related to the respondents' satisfaction level for joining organizations in their undergraduate years (Li et al., 2017). In this study, the respondents only enjoyed winning over conversations and experiencing friendly competitions among their peers mildly. Ahmady et al. (2016) emphasized that being a member of an organization has a strong effect on the individual, their personality, and their behavior in relation to the satisfaction of one's need for power. The findings showed that Accountancy cluster graduates experienced a mild degree of satisfaction from being "influential figures" in their student organizations (M = 3.77). They also had mildly satisfying experiences being approached for consultations by junior members and negotiating when necessary, consistent with Ocasio (2017). Aguinis et al. (2014) explained that persuasion and assertiveness play a role in satisfying the need for power from organizational affiliations. Graduates also reported mild satisfaction from persuading peers and asserting their ideas. Finally, He et al. (2013) found that the desire to make an impact within organizations strongly relates to satisfaction with one's need for power, reflected in the highest mean score of 4.43. Overall, graduates were least satisfied when "winning" over peers (M = 3.74) but most satisfied when making an impact (M = 4.43). These results align with Dosi et al. (2020), who emphasized that organizational experiences moderately influence but do not fully determine the satisfaction of one's need for power.

Regarding the need for affiliation, the findings revealed that the respondents experienced a moderate degree of satisfaction (M = 4.60) with their need for affiliation through their organizational memberships. This aligns with previous studies emphasizing that affiliation needs are fulfilled through participation in social and professional groups (Steinmann et al., 2016). From an accounting perspective, these affiliations allow individuals to form professional and personal connections that foster collaboration and belonging (Józefczyk, 2020). Further, the respondents valued being heard by their peers (M = 4.64). Involvement in group meetings and decision-making processes contributed to their satisfaction (M = 4.38), consistent with the findings of Steinmann (2017) and Acquah et al. (2021). The results also reveal moderate satisfaction from getting along well with peers (M = 4.83), forming long-term relationships (M = 4.53), and developing networking skills (M = 4.54). Respondents also indicated moderate satisfaction from consoling peers, compromising during discussions, and forgiving misunderstandings. Finally, teamwork and good peer relationships were key sources of fulfillment, with respondents valuing collaboration (M = 4.72) and positive working relationships (M = 4.80). Overall, the results indicate that the respondents' experiences in organizational settings effectively satisfied their affiliation needs.

3.3 Perceived Work Readiness and Competency Dimensions of Accountancy Cluster Graduates

The results revealed that Accountancy cluster graduates demonstrated a high level of perceived work readiness (M = 4.66, SD = 1.10), as evaluated through four dimensions of the Work-Readiness Integrated Competence Model (WRICM): job-specific, meta-skill, intellectual, and personality (Prikshat et al., 2019).

In the job-specific dimension, the respondents showed strong capability in understanding organizational relationships (M = 4.84), working under pressure (M = 4.77), and adapting to workplace changes (M = 4.77). These results reflect the importance of communication and social awareness as essential soft skills for workplace success (Doyle, 2014). The lowest mean (M = 4.51) was found in multitasking ability, aligning with Kivunja (2014), who noted that new professionals still refine efficiency when managing simultaneous tasks. Overall, the job-specific dimension scored M = 4.72 (SD = 1.28), indicating high readiness.

For the meta-skills dimension, respondents exhibited strong written communication (M = 4.88) and technological proficiency (M = 4.81). They also showed readiness in digital collaboration (M = 4.75) and emotional control (M = 4.63). However, innovative thinking scored slightly lower (M = 4.48), reflecting the challenge of developing creativity among early-career professionals (Jones, 2022). The overall meta-skills mean was M = 4.67 (SD = 1.29), emphasizing the graduates' high readiness in communication and adaptability.

The intellectual dimension revealed consistent high scores across analytical and cognitive skills. Respondentes demonstrated strong awareness of employment qualifications (M = 4.99), effective use of accounting concepts (M = 4.86), and critical thinking (M = 4.69). Their lowest score was in identifying a single best solution to problems (M = 4.40), showing that decision-making under uncertainty remains an area for improvement (World Economic Forum, 2016). The dimension's overall mean of M = 4.65 (SD = 1.23) signifies high cognitive readiness.

In the personality dimension, graduates displayed adaptability (M = 4.78), initiative (M = 4.71), and self-regulation (M = 4.68). They also reflected high self-esteem (M = 4.71) and positive self-image (M = 4.64), consistent with traits linked to professional success (Anand, 2018). However, influencing others (M = 4.41) appeared as the least developed trait, implying a need for stronger leadership and persuasive skills. The overall mean was M = 4.63 (SD = 1.39), showing that graduates exhibit confident and adaptable personalities suitable for professional practice.

3.4. Influence and Statistical Validation of Motivational Need Satisfaction on Work Readiness

Through multiple regression analysis, the researchers determined whether the satisfaction level derived from organizational affiliation significantly influenced perceived work readiness in the Accountancy profession among Accountancy cluster graduates. Before performing the regression, the stepwise method was used to identify the independent variables to be included in the final model. Several statistical assumptions were evaluated to ensure the model's validity and reliability.

The linearity of the relationships was examined using Pearson's correlation coefficient (r), which measures the direction and strength of the linear association between two variables. The coefficient ranges from −1 to +1, where 0 indicates no correlation, values between 0 and +1 suggest a positive correlation, and those between 0 and −1 indicate a negative correlation (Schober, Boer, & Schwarte, 2018). The coefficients for the need for achievement, need for power, and need for affiliation were 0.850, 0.766, and 0.869, respectively, all showing a strong positive correlation with perceived work readiness. Since $p < 0.05$, the correlations were statistically significant significantly deviates from zero.

To assess the normal distribution, both Shapiro-Wilk and Kolmogorov–Smirnov tests were employed but the latter was used as the primary test since the dataset contained more than 100 samples (Ghasemi & Zahediasl, 2012). For a data to be considered normally distributed, the p-value must be greater than or equal to 0.05. In this study, both tests returned p-values of < 0.001, suggesting non-normality. However, given the large sample size (n = 202), the data were still acceptable for regression analysis under the Central Limit Theorem, which states that with large samples, the distribution of means approximates normality regardless of population distribution. This principle holds especially true for sample sizes over 30 (Kwak & Kim, 2017).

Autocorrelation among residuals was tested using the Durbin–Watson statistic, which ranges from 0 to 4, with 2 indicating no autocorrelation. Values between 1.5 and 2.5 are considered acceptable (McCormick & Salcedo, 2017). The study obtained a Durbin–Watson value of 1.790, which falls within the acceptable range and indicates no serious autocorrelation issues.

The Variance Inflation Factor (VIF) was used to test multicollinearity among the independent variables. High VIF values suggest strong correlations between predictors, which can inflate standard errors and distort regression coefficients (Akinwande, Dikko, & Samson, 2022). According to Castro, Lelis, Te, and Sabanal (2019), a VIF value below five is acceptable, while Frost (2017) emphasized that high multicollinearity makes it difficult to assess individual variable effects. The VIF values for the need for achievement and need for affiliation were both 4.874, indicating moderate correlation and the absence of multicollinearity concerns. Hence, the study does not exhibit any complex interdependence between the need for achievement and the need for affiliation, qualifying for a reliable analysis of their individual effects.

Homoscedasticity was assessed using the Breusch–Pagan test, which evaluates whether the residuals exhibit constant variance across all levels of the independent variables (Field, 2018). A p-value greater than 0.05 indicates homoscedasticity, while a lower value signifies heteroscedasticity (Jaccard & Wan, 2012; Tabachnick & Fidell, 2013). In this study, $p < 0.05$, meaning the assumption of homoscedasticity was not met.

The last test done was a Casewise diagnostics to detect outliers that could unduly influence the model (Field, 2018). Outliers were identified as standardized residuals outside the range of −3.0 to +3.0. One outlier (case 184) with a residual of 4.231 was removed. After removal, the R^2 increased from 0.760 to 0.782, indicating improved model fit.

Model 2, produced by the stepwise regression, yielded an R value of 0.884, R^2 of 0.782, and an adjusted R^2 of 0.780, with a standard error of 0.5166 and a Durbin–Watson value of 1.790. This result implies that 78.2% of the variation in perceived work readiness among Accountancy cluster graduates is explained by the need for achievement and the need for affiliation.

The Analysis of Variance (ANOVA) revealed a significant model fit, $F(2, 199) = 357.36$, $p < .001$, $R^2 = .782$, Adjusted $R^2 = .780$. The F-test assesses whether the independent variables account for significant variation in the dependent variable (Siegel & Wagner, 2022). The regression analysis showed that only two variables, the need for achievement ($p < .001$) and the need for affiliation ($p < .001$), significantly influenced perceived work readiness among Accountancy Cluster graduates. These findings substantiate the assertions made by Rayawan et al. (2017), Astari et al. (2022), and Shamsudin et al., (2014). Their studies suggest that individuals driven by their desires to fulfill their need for achievement tend to establish ambitious goals and try something new because if these goals and challenges are met, the person feels a profound sense of accomplishment. In university settings, students often join various clubs and organizations to push themselves beyond the confines of the classroom and get out of their comfort zones. Additionally, it is common for students actively involved in clubs to set specific standards within their respective organizations to achieve organizational goals and earn recognition, a source of pride and satisfaction. Moreover, these results also align with the studies conducted by Manikandan et al., (2015), Villalobos et al. (2016), and Macatangay (2013). Their studies shed light on the fact that individuals who seek to satisfy their need for affiliation are naturally inclined toward fostering mutual understanding and collaboration with other individuals. When students find a group that resonates with their goals and values, they develop a substantial understanding of the organization's missions and specializations. By engaging in different kinds of school organizations ranging from academic to recreational, students gain valuable insights into the professional paths they aspire to pursue. Furthermore, the study further explained that students who feel a sense of belonging among their fellow club members are more inclined to experience a similar sense of belonging in their future careers. This heightened comprehension of their future professional paths, extending beyond academic theories, empowers students to cultivate meta-skills and job-specific competencies directly pertinent to the demands of their respective professions.

The need for power, however, did not show a significant effect. This is opposed to the claim of Ramsay et al. (2016) that implicit power motivation is found to significantly and positively predict a student's intention to pursue certain careers that require the use of leadership. Meanwhile, one reason why the satisfaction of the need for power appeared insignificant is highlighted in the work of Heckhausen et al., (2018), in which it was stated that everyday usage of power constantly adds an unfavorable connotation to the expression of power as it is often associated with the misuse of it, oppression, and other related concerns.

The coefficient of determination (R^2) was 0.782, indicating that 78.2% of the variance in perceived work readiness can be explained by the independent variables. The adjusted R^2 of 0.780 further confirmed the model's robustness after accounting for the number of predictors and sample size. The regression equation below summarizes the relationship among variables:

Perceived Work Readiness = 0.560 + 0.367 (Need for Achievement) + 0.530 (Need for Affiliation)

This model implies that for every unit increase in the need for affiliation, perceived work readiness increases by 0.530 units, while a unit increase in the need for achievement raises perceived work readiness by 0.367 units.

To validate the findings of the multiple regression analysis, the study employed split-sample validation to assess internal consistency and generalizability. According to Kutner, Nachtsheim, Neter, and Li (2004), split-sample testing is a statistical method used to verify a model's predictive accuracy by dividing the sample into subsets and comparing their outcomes.

The split-sample validation confirmed the reliability and stability of the regression model. The total sample of 202 respondents was randomly divided into two equal groups of 101 each. In the first subset, both the need for achievement ($\beta = .537$, $t = 6.15$, $p < .001$) and the need for affiliation ($\beta = .392$, $t = 4.48$, $p < .001$) were found to be significant predictors of perceived work readiness, accounting for 80.4% of the variance ($R^2 = .804$, Adjusted $R^2 = .800$, $F(2, 98) = 200.61$, $p < .001$). In the second subset, only the need for affiliation remained statistically significant ($\beta = .882$, $t = 18.60$, $p < .001$), explaining 77.8% of the variance in perceived work readiness ($R^2 = .778$, Adjusted $R^2 = .775$, $F(1, 99) = 346.01$, $p < .001$). Comparing the two subsets revealed minimal differences in explanatory power, demonstrating that the model performs consistently across samples. These results validate the robustness of the regression analysis and confirm that both the need for achievement and the need for affiliation are stable and reliable predictors of perceived work readiness among Accountancy cluster graduates.

Diagnostics indicated heteroscedasticity. Therefore, conventional OLS standard errors may be unreliable, and significance tests should be interpreted cautiously (White, 1980). Split-sample validation (e.g., holdout validation or cross-validation) can assess whether coefficients and predictive performance are stable across subsamples, but it does not correct heteroscedasticity-related bias in standard errors (Geisser, 1975; Kohavi, 1995; Stone, 1974). Future work should re-estimate the models using heteroskedasticity-consistent standard errors (e.g., HC3) or bootstrapped standard errors to confirm whether inferences remain stable (Long & Ervin, 2000; MacKinnon & White, 1985; Wilcox, 2012).

3.5. Moderating Effects on Perceived Work Readiness

Four moderation relationships were analyzed using Hayes' PROCESS Macro version 4.2. Such a method is often used for evaluating the direct or indirect influence of one or several mediators, interaction in moderation analysis, and conditional process analysis (Hayes, 2022).

The first moderation analysis between need for achievement satisfaction and predominant type of organizational affiliation is not statistically significant. Similarly, the second moderation analysis also showed that the moderating effect of predominant type of organizational affiliation is not significant between satisfaction of the need for affiliation and perceived work readiness of Accountancy cluster graduates.

Meanwhile, the third moderation analysis revealed a statistically significant moderating effect, R^2 change = .0117, F(1, 198) = 8.70, p = .004. This indicates that organizational role, whether as an officer or a member, moderates how the satisfaction of achievement needs affects work readiness. Further analysis of the conditional effects showed that for predominantly members, the effect of need for achievement on perceived work readiness was β = .54, t(198) = 4.33, $p < .001$, while for predominantly officers, the effect increased to β = .96, t(198) = 15.05, $p < .001$. This signifies that Accountancy cluster graduates who are predominantly officers in their student organizations have a higher positive impact influence of satisfaction level of need for achievement on their perceived work readiness in the profession compared to those who are predominantly members. In other words, graduates who tend to lean as club officers during their university years strengthens the relationship between the satisfaction level for achievement and perceived work readiness. As emphasized by Siddique et al. (2022), a graduate's predominant role in his or her university organization is an important factor to consider when looking into how the need for achievement is satisfied and eventually influencing the readiness of an individual in the workplace. This is because various roles entail different forms of commitment to an organization's achievement and success which translates to how an individual deals with personal and organizational goals. The aforementioned narratives agree with the study's results that the type of organizational role has a moderating effect on the influence of satisfaction level of need for achievement and perceived work readiness. Specifically, the results of this study show that graduates who were formerly officers highly satisfies their need for achievement, that in turn, prepares them better for work compared to those who were members. Such results agree to the claim of Masole et al. (2016), which emphasizes that because officers are more involved in the inner works and purpose of their organization's goals, they have a deeper sense of achievement that construes into experiences and skills that lean towards goal-management and improved work performance.

The last moderation analysis also showed a statistically significant moderating effect, R^2 change = .0092, F(1, 198) = 7.72, p = .006, indicating that organizational role moderates how the satisfaction of affiliation needs affects perceived work readiness. The conditional effects revealed that for predominantly members, the effect of the need for affiliation on perceived work readiness was β = .54, t(198) = 4.72, $p < .001$, while for predominantly officers, the effect increased to β = .89, t(198) = 16.69, $p < .001$. This suggests that accountancy cluster graduates who are predominantly officers in their student organizations have a greater influence of satisfaction level of need for affiliation on their perceived work readiness in the profession compared to those who are predominantly members. According to Lahtero et al. (2017) and Siddique et al. (2022), an Accountancy cluster graduate's predominant role within a university organization is notable due to the level of commitment and tasks it entails, which eventually influences the how an individual satisfies their needs for affiliation and consequently impacts their perceived work readiness. Rosch et al. (2017) explains that different hierarchical roles within an organization would mean different degrees of interaction and connection with other people that impact meeting one's need for affiliation and becoming work ready in the process. The aforementioned studies' claims support the results presented above stating that the type of organizational role has a moderating effect on the influence of satisfaction level of need for affiliation and perceived work readiness. Just like the previous moderating relationship in Section 4.1.12., the results indicate that graduates who were formerly officers better satisfies their need for achievement, that in turn, prepares them better for work compared to those who were members. This eventually agrees with Cimatti (2016) and Steele et al. (2023), which explained that because of the overall management and holistic view of officers within an organization, they find themselves in a position of constantly communicating and interacting with their subordinates in comparison to members. Moreover, because officers come with the responsibility of pursuing the stakeholders' best interest, they tend to be more people-oriented and thus further satisfying their need for affiliation which earns them the opportunity to become more work ready (Nolen et al., 2021).

CONCLUSION AND RECOMMENDATION

The study concludes that the satisfaction levels of the need for achievement and the need for affiliation significantly influence the perceived work readiness of Accountancy cluster graduates in the Ateneo de Davao University, while the need for power does not. Meeting the need for achievement enables individuals to develop a strong sense of goal-achievement, self-management, and problem-solving skills as they find a sense of accomplishment when achieving specific goals within an organization. As graduates meet their need for affiliation within student organizations, they gain strengths in dealing with people, developing better interpersonal relationships, proficient communication skills, and effective teamwork. Given that the modern accounting profession requires collaboration, these skills contribute to graduates perceiving themselves as well-equipped in their respective fields. Moreover, the predominant type of organizational role was found to moderate the relationship between the satisfaction level of these needs and perceived work readiness, as those who served as officers experienced a stronger relationship between their need satisfaction and work readiness than those who were members. These findings imply that departments should not only focus on academic performance but also foster opportunities for self-achievement and interpersonal development to enhance work readiness. Accounting firms, businesses, and government offices are encouraged to value leadership and organizational experiences in evaluating job applicants, while students are advised to engage actively in organizations and seek leadership roles that satisfy their needs for achievement and affiliation. Finally, future researchers are encouraged to explore other factors that may influence perceived work readiness, including the possible indirect effects of the need for power, to further explain the remaining variance unaccounted for in this study.

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Parenting Styles and Financial Literacy in the Philippine Context: Insights from Ateneo de Davao University

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ABSTRACT

Financial literacy is crucial for young adults, yet many young Filipinos struggle with saving, budgeting, and long term financial planning. Since much of the financial learning comes from home, parents influence their financial management through their parenting styles, *authoritative, authoritarian, or permissive.* This study aimed to determine how one's perceived mother and father's parenting style affect their financial literacy levels. The researchers employed a quantitative descriptive causal-comparative method; data was gathered from a total sample size of 170 undergraduate students at Ateneo de Davao University through a Poisson distribution sampling, in which students are chosen randomly and had a fixed chance of being selected. Data collection involved a combination of standardized and validated questionnaires where it utilized Google Forms. Data results showed that the majority of the respondents perceived both their mothers and fathers as having an authoritative parenting style. Most of the respondents were female, belonged to the School of Business and Governance, classified as Christians and lived in a household size containing 3-4 members. Respondents demonstrated high financial knowledge, behavior, and well-being scores indicated young adults' progressive understanding of finance. One-way ANOVA was conducted to determine if there was a significant difference between the variables. Findings revealed no statistically significant difference in financial literacy levels based on their parents' parenting style, suggesting that financial literacy among young adults may be shaped by several external factors rather than parenting styles alone. The study suggests that future studies should examine other influential and external factors, such as socioeconomic background, school-based financial programs, or peer influences.

Keywords: *Authoritative, Authoritarian, Permissive, Parenting Styles, Financial Literacy*

INTRODUCTION

In many developing countries, the Philippines faced challenges in promoting financial literacy, particularly among its young adult population (Bolt, 2024). Financial literacy is the knowledge and skills important to make informed financial decisions and behaviors, and is crucial for individuals to achieve financial well-being (Borden, L. M., Danes, S. M.,Serido, J., Shim, S., Rea, J. K.,2018). However, Standard & Poor's survey have consistently shown that the level of financial literacy in the Philippines was relatively low in both 2022 and 2023, especially among young adults who are entering a new phase of their lives with increased financial responsibilities (Klapper, L., Lusardi, A., Oudheusden, P. V., Hess, J., & Ansar, S., 2023).

According to Medalla (2022) of Bangko Sentral ng Pilipinas, only 25% of Filipinos possessed adequate financial knowledge. In a survey on basic financial literacy, only 20% of Filipinos achieved a perfect score, while 70% correctly answered at least half of the questions. This reflected low rates of savings and limited use of financial products and services. The BSP acknowledged the pivotal importance of financial literacy and has implemented numerous initiatives to improve financial literacy levels among Filipinos, including financial education programs and campaigns.

Parenting styles can significantly influence children's financial behaviors and practices (Sabri, M. F., Gudmunson, C. G., Griesdorn, T. S., & Dean, L. R., 2020). As determined by Doepke & Zilibotti (2017), the three common parenting styles that influence one's development are *permissive* (prioritizing child autonomy but potentially conflicting with parental desires), *authoritative* (balancing influence with child well-being), and *authoritarian* (imposing choices but potentially reducing happiness and independence). Parental influence varies depending on specific factors that characterize parent-child interactions (Xie, J., Wang, M., & Hooshyar, D., 2021). It is indicated that parenting styles can differ across various demographics, such as gender, race and religion (Arafat, Akter, Islam, Shah, & Kabir, 2020). Therefore, parenting styles and the possible effects on children's behaviors, parents can conform and adapt their desired approach to foster positive habits and demeanor, especially their financial literacy.

Existing studies on parenting styles and financial literacy are limited, highlighting the need for further research in this area. While there are a few notable exceptions, more studies are required to understand the interplay between these two constructs fully. Most existing research had been conducted in developed countries such as Europe, Brazil, and the United States (Chao, 2001; Lavrič and Naterer, 2020; Martínez et al., 2019; Clarke et al., 2005).

Although there have been some studies exploring this topic in East, South, and Southeast Asian countries such as China, Hongkong, India, Vietnam, and Malaysia (Sharif et al., 2020; Mahapatra et al., 2016; Bi et al., 2018; Phung, 2022; Zhu & Chou, 2018), the Philippines remains relatively understudied and unintentionally unattended in this regard. Similar studies in the Philippines focused on parenting styles and development, not financial literacy. The Philippines is one country deprived by studies that tackle the relationship between parenting styles and financial literacy. No study found in the Philippines has investigated the said relationship between the two variables. Therefore, this study is crucial in a Philippine context.

The other thing that makes this study significant is that parenting styles in developed countries may differ from those in the Philippines, considering factors like socioeconomic status, culture, and race, where it was confirmed by Yim (2022), which highlighted the importance of considering cultural context and the functional relevance of cultural values for different ethnic groups when understanding child development and parenting practices.

METHODS

The study utilized a quantitative descriptive causal-comparative method. It also employed a Poisson distribution sampling technique wherein the number of students are chosen randomly, and they had a fixed chance of being selected. This method ensures that the inclusion of a student from one course does not limit the chance of a student from another being selected, as it treats each student's selection as an independent event. This approach provided flexibility and ensured that the sample size accurately represented the diversity of the students, resulting in a balanced representation of the undergraduate population that met the study's sample size requirements. The target respondents of this study were first-year to fourth-year undergraduate students during the first semester of the academic year 2024-2025 of Ateneo de Davao University from its five school departments namely the School of Business and Governance, the School of Education, the School of Engineering and Architecture, the School of Nursing, and the School of Arts and Sciences. For the first semester of the academic year 2024-2025, these departments have an enrollment of approximately eight thousand three hundred ninety (8,390) students. However, this research exclusively addressed undergraduate students raised by both parental figures, a criterion that remains consistent irrespective of their current living situation with their parents; whether they are still residing with their parents or not is not a factor in the study. The study mainly focused on respondents brought up by both parents from childhood into young adulthood. The researchers had provided a 20% buffer rate for possible uncertainties during the data collection.

This study employed both self-made and standardized questionnaires. To ensure that the study's objective was met, the study's questionnaire was effectively divided into three sections. The first section consisted of a 5-item demographic profile. Meanwhile, the second section comprised the respondent's perceived parenting styles. It was a 32-item questionnaire from an Intergenerational version of the Parenting Styles and Dimensions Questionnaire (PSDQ-G1) that was originally developed by Robinson, Mandleco, Olsen, and Hart (2001). An additional section was incorporated to reflect modern society's evolving nature of family structures, and the researchers found it necessary to update the measures to align with the study's scope. In the updated version, the choices "Mother" and "Father" were modified to "Mother Figure" and "Father Figure" respectively. The original questionnaire reflected a traditional family structure consisting of a female mother, a male father, and their biological children. The third section of the questionnaire evaluated the financial literacy of the respondents. The researchers adopted a standardized questionnaire from Programme for International Student Assessment (PISA) which consisted of 93 items and selected 15 items that aligned with the study's objectives. This section of the questionnaire was divided into three sections: financial knowledge, financial behavior, and financial well-being. Moreover, the study utilized a five-point Likert scale to measure various dimensions such as Financial Knowledge, Financial Behavior, and Financial Well-being.

Table 2.1 Interpretation Table for the College Student's Perceived Parenting Styles

Item	Dimension	Score	Interpretation
7, 1, 12, 14, 27	Connection	Combined Total Mean Score =	If the mean score is higher compared to both groups, then the parenting style is *Authoritative*.
25, 29, 31, 11, 5	Regulation	(Sum of all item scores) / 15	
21, 9, 22, 3, 18	Autonomy		
2, 6, 32, 19	Physical Coercion	Combined Total Mean = (Sum of all item scores) / 12	If the mean score is higher compared to both groups, then the parenting style is *Authoritarian*.
16, 13, 23, 30	Verbal Hostility		
10, 26, 28, 4	Non-Reasoning/ Punitive		
20,17, 15, 8, 24	Indulgent	Combined Total Mean = (Sum of all item scores) / 5	If the mean score is higher compared to both groups, then the parenting style is *Permissive*.

Note. The data used for the interpretation table for the College Student's Perceived Parenting Styles are from The Parenting Styles and Dimensions Questionnaire (PSDQ). In B. F. Perlmutter, J. Touliatos, & G.W. Holden (Eds.), *Handbook of family measurement techniques: Vol. 3. Instruments & index* (pp.319 - 321). Thousand Oaks: Sage, by Robinson, C. C., Mandleco, B., Olsen, S. F., & Hart, C. H. (2001).

The scoring scheme for the Interpretation Table for the College Student's Perceived Parenting Styles grouped each item into subcategories that correlate to a particular dimension. In turn, these dimensions were associated with parenting styles that are *authoritarian, authoritative,* and *permissive*. The *authoritative* parenting style was measured by the dimensions of Connection, Regulation, and Autonomy and the items are then added together to get the mean score and if the score was higher compared to the other groups it tells that the perceived parenting style was *authoritative*. Next, The *authoritarian* parenting style was grouped under dimensions of Physical Coercion, Verbal Hostility, and Non-reasoning/Punitive and was then added together to get the mean score. If the score was higher than the other two groups, it suggests that the perceived parenting style was *authoritarian*. Lastly, *permissive* parenting style was measured by the questions under the dimension of Indulgent. The scores are then added to the mean score, and if it was higher compared to the other two groups, it indicates that the perceived parenting style was *permissive*. In the event of a tie in the assessment of a respondent's parenting style, where a respondent exhibits two parenting styles for one parent (e.g., the Mother Figure displaying both *authoritarian* and *authoritative* traits), such cases were excluded from the study. They were considered part of the 20% potential uncertainty buffer. This study primarily focused on selecting respondents based on specific criteria outlined in this research to ensure the accuracy and reliability of the data analysis.

Ethical considerations were strictly observed throughout the conduct of the study to ensure the integrity of the research, protect respondent privacy, and promote socially responsible outcomes. Participation was entirely voluntary, and informed consent was obtained from all respondents after a clear explanation of the study's objectives, procedures, and potential risks. Respondents were assured of anonymity, given the right to refuse to answer any question, and allowed to withdraw from the study at any point without penalty. Necessary approvals were secured from the School of Business and Governance, other relevant academic departments, and appropriate ethics bodies prior to data collection.

The researchers upheld honesty and transparency in all stages of the study by adhering to principles of academic integrity and avoiding plagiarism, falsification, and fabrication in data collection, analysis, and reporting. Measures were also taken to minimize potential biases in the research design, data gathering, and interpretation of results by recognizing and addressing possible financial, cultural, or personal influences. To safeguard data privacy, all responses were anonymized and stored in secure, password-protected databases with restricted access, in compliance with applicable data privacy regulations. Upon completion of the study, all research data were securely destroyed to prevent unauthorized access or recovery.

RESULTS AND DISCUSSIONS

The results were gathered using One-way ANOVA to determine if there were significant differences in the financial literacy levels of respondents based on their parent's parenting style. Tukey HSD Post Hoc Test was also used to identify pairwise group comparisons and homogeneous subsets. The outcome was that financial literacy levels of the respondents did not significantly differ according to their mother's parenting style, as presented by the high p-value for mothers (p = 0.848). This p-value is well above the significance threshold of 0.05, suggesting that the parenting styles, whether authoritative, authoritarian, and permissive, had no statistically significant difference on the financial literacy scores of the respondents. Respondents who have authoritative mothers had a slightly higher mean financial literacy score (mean = 3.7613) compared to those with authoritarian mothers (mean = 3.7520) and permissive mothers (mean = 3.7511). This meant that the different parenting styles of mothers did not have a significant impact on the financial literacy levels of the college students.

Similarly, the results showed that there was no significant difference in financial literacy levels based on the respondents' perceived parenting styles of their fathers (p = 0.227), which was greater than the 0.05 threshold. Respondents whose fathers exhibited an authoritative parenting style had the highest mean score (mean = 3.8084), followed by those with authoritarian (mean = 3.6706) and permissive (mean= 3.6225) parenting styles. These differences in mean scores were not statistically significant, indicatingthat the father's parenting styles did not significantly impact the financial literacy scores of the respondents. Further suggesting that the results showed that financial literacy levels of college students were not significantly influenced by differences in their father's parenting styles.

Table 3.1 Financial Literacy Level of Respondents According to their Perceived Parenting Styles

Parents	Parenting Styles	Mean	F-Value	P-Value	Remarks
Mother	Authoritative	3.7613	0.165	0.848	Not Significant
	Authoritarian	3.752			
	Permissive	3.7511			
Father	Authoritative	3.8084	1.497	0.227	Not Significant
	Authoritarian	3.6706			
	Permissive	3.6225			

Based on the results of the one-way ANOVA, which have indicated that there is no statistically significant difference in financial literacy levels based on their mother's parenting styles (F = 0.165; p = 0.848) and father's parenting styles (F = 1.497; p = 0.227). These p-values were much greater than the commonly used significance level threshold of 0.05, leading to an indication that parenting styles whether authoritative, authoritarian or permissive does not have a measurable impact on the financial literacy scores of the respondents. These results further asserted that external factors beyond parenting styles, such as socioeconomic status, peer influences, and formal education can likely influence financial literacy development.

These findings aligned with Enano et al. (2022), which discussed that while parenting styles shape other aspects of development, such as emotional intelligence, these styles do not directly influence financial literacy and its aspects. Similarly, Mahapatra, Alok, & Raveendran (2016), implied that authoritarian and permissive parenting styles may get in the way of developing financial autonomy, but these outcomes may not always reveal as differences in financial literacy, which may indicate that numerous factors beyond parenting styles, such as personal finance education in schools, have a prominent role in conditioning and cultivating financial literacy among students. In Iloilo, Philippines, it found that young adults having basic financial knowledge although unsatisfactory, their ability to plan and carry out financial decisions was poor and limited. This emphasized that parental influences may contribute in equipping their children a foundation for financial literacy but cannot entirely account for its development (Cainglet, Hortillo, & Tan, 2022). Elaborating the need for financial education as proposed by Ndou (2024).

Phung (2022) elaborated that while authoritative parenting fosters open discussions about financial concepts and matters, it is the involvement of parents in financial decision-making that causes a profound impact on children's financial literacy, rather than the parenting styles enforced. These findings implied that although a mother's parenting styles can shape certain behaviors and attitudes in children, it does not impact financial literacy levels . This suggested that students develop financial literacy from different sources beyond maternal influences, supporting the null hypothesis of the study. The lack of significant differences based on parenting styles persisted with Jorgensen & Salva (2010), who concluded that financial knowledge may be attained implicitly through financial modeling, rather than explicit instruction or parenting style.

Furthermore, paternal influence also indirectly determined their children's financial knowledge, behavior and well-being by modeling financial habits, but this influence does not correspond with direct increment in financial aspects (Clarke, Heaton, Israelson & Egget, 2005). These results were also consistent with Kaplan & Knoll (2019), where the findings might indicate that changing societal norms have shifted paternal roles towards more caring and nurturing approaches. Nevertheless, this change may not be that significant to affect financial literacy outcomes among young adults, further supporting the null hypothesis of the study that father's parenting styles do not directly influence financial literacy levels. The differences and similarities in findings may be due to varying cultural, economic, and educational environments. In more developed countries, particularly the USA, Brazil and much of Europe, parents may have greater access to financial tools, enabling them to teach more effectively in terms of financial skills (Sabri, Gudmunson, Griesdorn, & Dean, 2020). Conversely, in developing countries like the Philippines, limited resources and exposure may reduce the likelihood of having exceptional financial skills.

In summary, the findings of this study highlight the complicated relationship between parenting styles and financial literacy. Although authoritative parenting is the most dominant style and that it aligns with positive development outcomes (Enano et al., 2022; Phung, 2022). This did not indicate a significant impact on financial levels. The results might suggest that parenting styles alone might not be the sole factor that influence financial literacy, implying financial literacy is presumably shaped by various factors, such as academic exposure, socioeconomic factors, and external financial education (Lalosa, 2020)

CONCLUSION

The findings of this study provide important insights into the demographic profile, parenting perceptions, and financial literacy of students from Ateneo de Davao University in Davao City, Philippines. A total of 170 respondents participated, the majority of whom were female (62.4%). Most were first-year students (34.11%), followed by second-year (28.24%), fourth-year (20.59%), and third-year (17.06%), with no representation from fifth-year students. In terms of academic program, the largest group came from the School of Business and Governance (45.11%), followed by Arts and Sciences (22.94%), Engineering and Architecture (14.71%), Nursing (14.12%), and the School of Education (2.35%). The household composition of respondents was mostly 3–4 members (47.65%) or 5 and above (42.94%), while only 9.41% reported 1–2 members. In terms of religion, a vast majority identified as Christians (90.59%), while the rest came from Muslim, Buddhist, or other faith traditions.

Students' perceptions of parenting styles revealed that mothers were largely viewed as authoritative (71.76%), while fathers were also predominantly seen as authoritative (63.53%). Authoritarian and permissive parenting were reported at lower levels for both parents, though slightly higher in the case of fathers. These results underscore that most students experience authoritative parenting, which is characterized by a balance of responsiveness and discipline.

Finally, the study demonstrated that students possess a relatively high level of financial literacy, indicating strong proficiency in understanding fundamental financial concepts. Importantly, the analysis revealed no significant differences in financial literacy levels when examined according to either maternal or paternal parenting styles. This suggests that while parenting may shape various aspects of students' development, financial literacy is likely more influenced by external factors such as formal education, personal financial experiences, and broader socio-economic exposure. Future research could look into these factors to identify which specific external influences most affect financial literacy in young adults. Since parenting style alone does not predict financial literacy levels, future studies could explore the effectiveness of formal education in enhancing financial literacy. Analyzing the specific curricula or activities impacting financial knowledge would provide valuable insights.

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Factors that Contribute to the Auditors' Likelihood to Stay in the Top 3 Audit Firms in Davao City

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ABSTRACT

This study explored the factors influencing the likelihood of auditors to stay in the top three audit firms in Davao City: Isla Lipana & Co., P&A Grant Thornton, and SGV & Co. Six factors from Herzberg's Two-Factor Theory were investigated: Recognition, Advancement, The Work Itself, Salary (Motivators), and Working Conditions, Salary, and Job Security (Hygiene Factors).

Using a descriptive-correlational research design, the data were collected from 103 CPA auditors employed by the specified firms. Statistical tools that were utilized are as follows: Arithmetic Mean, Standard Deviation, and Multiple Regression Analysis

Results showed that among Motivators, only Advancement significantly impacted auditors' likelihood of staying. Among the Hygiene Factors, only Salary notably reduced job dissatisfaction and increased the likelihood of staying. This study provided insights for Davao City's top three audit firms to improve retention strategies by addressing predictors of the likelihood to stay: Advancement (Motivator) and Salary (Hygiene Factors).

Keywords: *Likelihood to Stay, Audit Firm, Motivator, Hygiene Factor*

INTRODUCTION

The accounting profession has faced several issues in recent years due to heavy workloads and inadequate work-life balance, which have reduced its attractiveness and led to higher turnover rates. High auditor turnover leads to diminished audit quality, decreased investor confidence, and overall firm performance, while increasing the costs of recruitment and training (Sasongko et al., 2023; Ma et al., 2024; Kumar & Pansari, 2016). Globally, turnover rates are also high, with many auditors expressing a desire to leave the profession (Ghasemi et al., 2023). In the Philippines, firms struggle with the presence of non-CPAs as part of the workforce shortage (Bautista, 2024). To combat these issues, the Big Four (Deloitte, EY, PwC, and KPMG) have implemented various retention practices, including financial rewards, mentorship programs, and work-life balance initiatives, to enhance staff retention (Goelzer, 2023).

This study focuses on auditors' likelihood to stay, defined as an individual's self-assessed intention to remain employed in their current audit firm. Likelihood to stay is conceptually distinct from turnover intention, which emphasizes the desire to leave the organization (or, in this case, the audit firm), and from job satisfaction, which reflects the employee's affective evaluation of their job. While job satisfaction may influence retention-related decisions, it does not necessarily translate into continued organizational attachment, particularly in professional service contexts such as auditing, where career mobility is common. Likelihood to stay is adopted as a focal construct in this study, capturing auditors' intentions regarding retention decisions rather than general attitudes or withdrawal intentions.

Guided by Herzberg's Two-Factor Theory, this study examines both motivator and hygiene factors to the auditors' likelihood to stay. Motivators are intrinsic job attributes that relate to employee satisfaction and turnover. The motivators in this study were Recognition, Advancement, and the Work Itself.

Recognition directly increases engagement and productivity through non-financial rewards, as it motivates a sense of pride, leading to reduced turnover (Akafo & Boateng, 2015; Amoatemaa & Kyeremeh, 2016; Waqas et al., 2014). Sofana (2024) emphasized that recognition through praise, rewards, and job promotions for employees who performed well can be examples of strong recognition.

Advancement reinforces motivation, satisfaction, and retention by providing employees with a clear structure to align their personal goals with their career paths (Ramalho et al., 2018; Jia-jun & Hua-ming, 2022). An examination of auditors revealed that having a clear promotion strategy and professional skills development reduced auditor turnover and increased commitment to their respective firms (Edgley et al., 2016; Ho et al., 2022). The Asia Pacific Workforce Hopes and Fears Survey (2023) reported that employees in the Philippines were significantly more likely (59%) to request a promotion compared to other respondents in the Asia Pacific (21% to 27%).

The greater meaning employees attributed to their work and the better aligned the work was with their own values, the more they felt engaged in their work and the more productive they became (Ghadi et al., 2015; Allan et al., 2016). Studies have been conducted, across professions and industries (i.e., auditing), to support these aspects of work, specifically that significance of the work or the feeling that the work, however small the contribution, was perceived to have a larger contribution to others, resulted in job satisfaction and strengthened the intention to stay (Hasin & Omar, 2007; Purba et al., 2019; Haque & Khan, 2023). Meaningfulness in work was not just an individualistic approach; rather, it was a collective interest that made employees believe their work was meaningful, thereby stimulating job satisfaction.

According to Herzberg's Two-Factor Theory, Hygiene Factors are external to the job. Their presence prevents job dissatisfaction but does not necessarily promote job satisfaction. The Hygiene Factors in this study were Salary, Working Conditions, and Job Security.

Salary impacted job satisfaction and retention significantly (Antoni et al., 2017; Nguyen, 2020). When pay had an equitable base, auditors would increase their motivation level, while perceived unfairness and not being paid at the same rate as colleagues increased turnover (Alkahtani, 2015). However, a study by Pradana & Salehudin (2015) argued that monetary rewards and salary were not crucial factors in determining job satisfaction and that an employee would switch to another line of work the moment they felt overwhelmed with the workload, even if the new job paid them less. Furthermore, salary was not everything when it came to motivating a certain category of employees, and non-monetary rewards appealed to employees on a personal level (Olugbodi, 2017).

Job satisfaction is heavily influenced by working conditions and job security, in terms of remaining in the profession. Excessive pressure and work overload result in higher levels of stress and intention to leave, among auditors in Vietnam and the Philippines (Pham et al. 2022; Tubay 2020). Satisfaction with salary and working conditions significantly increased the auditors' likelihood of staying, and burnout and imbalance reduced it (Chong & Monroe, 2015). On the other hand, Purwati & Maricy (2019, as cited in Handayani et al., 2023) stated that "the work environment did not influence the intention to change jobs" (p. 13), indicating that working conditions did not necessarily predict the likelihood of staying compared to salary. This supports the claim that even when employees were provided with a good working environment, they often continued to seek out better opportunities (Kurniawaty et al., 2019).

Job security boosts attachment and commitment (Vu et al., 2022; Lahbar et al., 2024). When employees feel secure in their jobs, they feel motivated, productive, and satisfied. This increases the likelihood of remaining in the organization (Adade et al., 2017; Maan et al., 2020). In contrast, other studies have reported conflicting results, suggesting that job satisfaction is influenced by factors beyond job security (Putri et al., 2023). The results of Kwabiah et al. (2016) showed that job security had an insignificant relationship with job satisfaction—an employee might have been satisfied with his job yet still been laid off.

Job satisfaction is a critical factor that affects an employee's likelihood of staying with the organization. Job satisfaction involves a sense of accomplishment, optimism, and meaning, all of which help to increase productivity and commitment (Pandey, 2018; Jalagat, 2016). Employees who are satisfied with their work have a higher chance of staying with their employer compared to dissatisfied employees (Okeke & Mtyuda, 2017; Shbail et al., 2022).

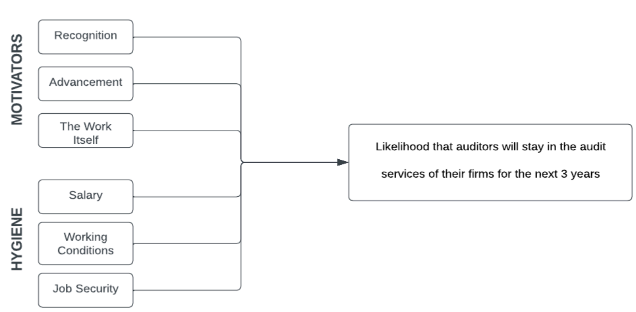

Figure 1 *Conceptual Framework*

This paper applies Herzberg's Two-Factor Theory (1966) to analyze auditor motivation and retention, categorizing motivators into Recognition, Advancement, and Work Itself, and hygiene factors into Salary, Working Conditions, and Job Security. Following Herzberg's Two-Factor Theory, motivators are assumed to positively influence job satisfaction, while hygiene factors are assumed to prevent job dissatisfaction. Nevertheless, this paper differs from Herzberg's Two-Factor Theory by applying it to the specific structural and environmental context of the audit profession, characterized by high busy-season workloads, increased regulatory oversight, and inflexible career structures. In this context, the simultaneous presence of motivators and hygiene factors is required to positively influence auditors' decisions to remain in their respective audit firms.

Although Herzberg considered salary a purely hygiene factor, this study's results acknowledge that it can be both a hygiene factor and a motivator in the context of auditing. Low salary is a cause of dissatisfaction and an intention to withdraw, relative to the long hours and stress involved in audit work. On the other hand, attractive and progression-related salary structures can motivate auditors by indicating recognition and professional worth. This is because the salary structure in audit firms is closely linked to promotion and professional standing, thereby stretching Herzberg's original categorization in a highly structured professional service delivery setting.

The study further integrates Mobley's Intermediate Linkage Model to describe the process by which motivation and dissatisfaction shape auditors' decisions to stay or quit. Mobley's model demonstrates how job-related factors influence job satisfaction, thoughts of quitting, alternative evaluation, and, ultimately, retention or turnover. In the current study, motivators and hygiene factors are considered antecedents of auditors' satisfaction and dissatisfaction, which, in turn, affect the dependent variable, the likelihood to stay, defined as the auditors' probability of remaining in their firms. The incorporation of Mobley's model helps explain that retention is not a function of discrete job-related factors but rather a process influenced by the interaction of motivational conditions and dissatisfaction thresholds.

In this study, six (6) null hypotheses were tested at a 0.05 level of significance: 1. Recognition does not significantly influence an individual's likelihood to stay in an audit firm, 2. Advancement does not significantly influence an individual's likelihood to stay in an audit firm, 3. The Work Itself does not significantly influence an individual's likelihood to stay in an audit firm, 4. Salary does not significantly influence an individual's likelihood to stay in an audit firm, 5. Working conditions do not significantly influence an individual's likelihood to stay in an audit firm, 6. Job security does not significantly affect an individual's likelihood of staying in an audit firm.

This study sought to fill gaps by undertaking a data-driven analysis to understand the motivations that affect the likelihood of auditors remaining with their firm. The research will help multiple stakeholders: Students, by improving understanding of public practice and preparing for professional careers; Professional accountants by aiding in professional decisions; Firm management, by improving retention strategies and overall experiences; Academe, by helping align curricula to industry; a Human Resource department by evidence informed policy; Employees, by providing a guide for career planning; Future researchers, by providing a basis for additional studies of auditor motivation and retention.

METHODS

The research utilized a descriptive-correlational research design. This study aimed to analyze whether there was a significant influence of the motivators (Recognition, Advancement, and The Work Itself) and hygiene factors (Salary, Working Conditions, and Job Security) on the intention of auditors' likelihood to stay in the top three (3) audit firms in Davao City. The respondents in the study were CPAs currently based in Davao City, employed by one of the top three international audit firms in Davao City: SGV & Co., Punongbayan & Araullo (P&A Grant Thornton), or Isla Lipana & Co. (PwC Philippines). Additionally, the respondents were required to be assigned to an audit service and to have completed at least one busy season.

The study initially adopted a total enumeration approach due to the relatively small population of 155 eligible auditors. However, only 103 auditors participated, resulting in a response rate of approximately 66.5%. While this represents a substantial proportion of the population, the reduced participation indicates that the study relied on a partial census rather than a complete enumeration. Consequently, the possibility of non-response bias cannot be fully ruled out, as auditors who did not participate may differ in their perspectives or experiences regarding retention. Despite this limitation, the respondents were drawn from all three firms, providing reasonable representation across the targeted organization.

A descriptive-correlational design was used in the study. In order to ascertain the extent of perceptions regarding motivators (recognition, advancement, and The Work Itself) and hygiene factors (salary, working conditions, and job security), it used the arithmetic mean and standard deviation. Multiple regression analysis was used to determine whether motivators and hygiene factors significantly influence an individual's perceived motivation to remain in the audit firm. This analysis identified five (5) major assumptions: linearity, homoscedasticity, independence of errors, normality, and independence of independent variables.

The independent variables affecting the perceived level of satisfaction and the author's likelihood to stay in the audit firm are divided into two (2) subsections: motivators and hygiene factors. Under the motivators, the researchers used the factors of recognition, advancement, and The Work Itself. On the other hand, the hygiene factors chosen are salary, working conditions, and job security.

The study used three data types: nominal, ordinal, and interval. Nominal and ordinal data were used to classify the demographic variables, specifically respondents' firm affiliation, service types rendered, and years of experience. It was collected using a survey questionnaire designed with a 4-point bipolar adjective scale to assess respondents' views on statements about their work experiences. Meanwhile, the respondents' perceptions of motivators and hygiene factors were measured as interval data, providing a clear understanding of the respondents' perspectives. The level of motivation to remain with the audit firm, as well as the relationships among the variables, were also evaluated using interval data.

Auditors' likelihood to stay served as the dependent variable and was measured using a single-item indicator capturing respondents' overall intention to remain with their current firm. Consistent with prior human resource and organizational behavior research, a single-item measure was used to assess this unidimensional construct in the professional service context. However, this approach presents limitations related to measurement reliability; thereby, future studies may adopt multi-item scales to enhance construct validity

Primary data were collected using a hybrid questionnaire developed from standardized instruments used in related studies and adjusted to the present research context. The questionnaire was distributed to the employed auditors of the top three audit firms in Davao City. The research instrument was divided into five (5) main sections to collect information on respondents' demographic profiles and their satisfaction levels regarding the independent and dependent variables of the study. To assess the reliability of the scales used in the hybrid questionnaire, a reliability test was conducted with 30 respondents. The results of Cronbach's Alpha are presented in Table 2.3, and, based on Table 2.2, Working Conditions and Job Security are in the range 0.7 to < 0.8, indicating a good strength of association. Recognition, The Work Itself, and Advancement are within 0.8 to < 0.9, which indicate that the strength of association is good. A salary greater than 0.9 indicates an excellent association. Overall, the questionnaire's Cronbach's Alpha is 0.89, indicating a strong association.

For the interpretation, mean scores being within 3.25 – 4.00 indicated a very high level (strongly agree), 2.50 – 3.24 indicated a high level (agree), 1.75-2.49 indicated a low level (disagree), and 1.00 – 1.74 indicated a very low level (strongly disagree).

The top three auditing firms in Davao City, as well as the respondents, were approached and provided with the opportunity to participate and consent by the researchers. A strict adherence to ethical guidelines was observed throughout the data collection process to ensure participants' rights. To protect privacy and integrity, questionnaire confidentiality and respondent anonymity were maintained throughout the study.

RESULTS AND DISCUSSIONS

The demographic profile showed that respondents were predominantly early in their auditing careers as CPAs. More than half had been CPAs for 1-5 years and had stayed with their firms for the same period, followed by those with less than one year since their licensure and those who had been with their firm for less than a year. Most were employed at SGV, while the rest were from PwC and P&A Grant Thornton. All respondents are under the audit service and have experienced at least one busy season; these demographics indicate that the respondents are familiar with the demands of audit work.

Table 1 *Mean Scores for Recognition*

Statement	Mean	Standard Deviation	Interpretation
I believe I am satisfied with the recognition I receive for my contributions during audit engagements	3.11	0.64	There is a **high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement
I believe that the recognition I receive influences my job satisfaction positively.	3.38	0.61	There is a **very high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement
I believe recognition helps me feel understood and valued	3.43	0.62	There is a **very high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement
I believe I feel appreciated when I achieve or complete a task.	3.29	0.59	There is a **very high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement

I believe I am recognized by my leader/manager when I work well.	3.26	0.61	There is a **very high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement
Overall Mean for Recognition	**3.29**	**0.47**	There is a **very high level of satisfaction** in terms of receiving recognition they receive in their contributions during an audit engagement

Table 1 shows that recognition obtained an overall mean of 3.29, indicating a very high level of satisfaction. This suggests that auditors generally feel appreciated and valued for their contributions. The findings imply that recognition practices in audit firms effectively strengthen employees' sense of belonging and motivation. When employees feel acknowledged by their supervisors and colleagues, they are more likely to develop positive attitudes toward their work and organization.

Table 2 *Mean Scores for Advancement*

Statement	Mean	Standard Deviation	Interpretation
I believe I have advancement opportunities beyond my current position.	3.35	0.54	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position
I believe my firm encourages open discussions about career advancement.	3.32	0.64	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position
I believe the firm I work for provides equal opportunities to get promoted.	3.37	0.61	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position
I believe there is a clear promotion structure within my firm.	3.37	0.59	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position
I believe that the timeline for promotions is transparent and consistently applied across all levels of the firm.	3.36	0.62	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position
Overall Mean for Advancement	**3.35**	**0.47**	There is a **very high level of satisfaction** in terms of the advancement of opportunity they have beyond their current position

As presented in Table 2, advancement recorded the highest mean score of 3.35, reflecting very high satisfaction. Respondents believe that their firms provide clear promotion structures and equal opportunities for career growth. These results indicate that transparent career paths and open discussions about advancement which help employees set long-term goals and remain motivated. Such practices contribute to stronger professional commitment among auditors.

Table 3 *Mean Scores for The Work Itself*

Statement	Mean	Standard Deviation	Interpretation
I believe that I am satisfied with my job through accomplishing tasks and responsibilities.	3.09	0.58	There is a **high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities
I believe that I have a certain degree of authority in my work.	3.17	0.66	There is a **high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities
I believe that my job enriches my motivation and desire for self-fulfillment.	3.17	0.7	There is a **high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities
I believe that the content of my work is accountable.	3.34	0.62	There is a **very high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities
I believe that my work is thrilling and I have a lot of variety in the tasks that I do.	3.25	0.65	There is a **very high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities
Overall Mean for The Work Itself	**3.2**	**0.48**	There is a **high level of satisfaction** in terms of their satisfaction with their job through accomplishing tasks and responsibilities

Table 3 shows that the Work Itself had an overall mean of 3.20, indicating a high level of satisfaction. Respondents generally find their work meaningful and engaging. Auditors expressed satisfaction in accomplishing tasks, having some degree of authority, and experiencing variety in their responsibilities. However, the slightly lower rating compared to other motivators suggests that workload and work pressure may affect job satisfaction.

Table 4 *Summary Result of Motivators*

Indicators	Mean	Standard Deviation	Interpretation
Recognition	3.29	0.47	There is a **very high level** of satisfaction
Advancement	3.35	0.47	There is a **very high level** of satisfaction
The Work Itself	3.2	0.48	There is a **high level** of satisfaction
Overall Motivators	3.28	0.42	There is a **very high** level of satisfaction in terms of overall motivators

Table 4 summarizes the motivator factors. Recognition and advancement were rated very high, while The Work Itself received a high satisfaction rating. The overall mean of 3.28 indicates that auditors are generally satisfied with intrinsic motivators. These results show that respondents feel valued and supported in their professional development. However, consistent with previous studies (Michael et al., 2016; Rai et al., 2021), high satisfaction with motivators does not necessarily guarantee long-term retention.

Table 5 *Mean Scores for Salary*

Indicators	Mean	Standard Deviation	Interpretation
I believe I am paid fairly for the work I contribute to my firm.	2.48	0.75	There is a **low level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm
I believe my salary is adequate for the work I do.	2.38	0.73	There is a **low level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm
I believe my salary is sufficient to support my daily expenses.	2.53	0.85	There is a **high level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm
I am encouraged to work harder because of my salary	2.38	0.88	There is a **low level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm

I believe I earn the same as or more than others in similar roles.	2.6	0.88	There is a **high level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm
Overall Mean for Salary	**2.47**	**0.66**	There is a **low level of satisfaction** in terms of being fairly compensated for the work they have contributed to the firm

As shown in Table 5, salary obtained an overall mean of 2.47, indicating a low level of satisfaction. This suggests that many respondents are dissatisfied with their compensation. Although some auditors reported that their salary covers basic expenses, many perceived their pay as inadequate relative to their workload. The findings indicate that compensation does not strongly motivate employees to exert additional effort and may weaken their commitment to the organization.

Table 6 *Mean Scores for Working Conditions*

Indicators	Mean	Standard Deviation	Interpretation
I believe my workplace offers a distraction-free environment.	3.12	0.63	There is a **high level of satisfaction** in terms of the workplace offering a distraction-free environment
I believe the employees are provided with an appropriate working environment (support & resources).	3.43	0.6	There is a **very high level of satisfaction** in terms of the workplace offering a distraction-free environment
I believe the facilities available for breaks and rest (e.g., break rooms, rest areas) were adequate and well-maintained.	3.31	0.71	There is a **very high level of satisfaction** in terms of the workplace offering a distraction-free environment
I believe my working hours are reasonable.	2.9	0.8	There is a **high level of satisfaction** in terms of the workplace offering a distraction-free environment
I believe that my workload is manageable.	2.79	0.8	There is a **high level of satisfaction** in terms of the workplace offering a distraction-free environment
Overall Mean for Working Conditions	**3.11**	**0.49**	There is a **high level of satisfaction** in terms of the workplace offering a distraction-free environment

Table 6 indicates that working conditions had an overall mean of 3.11, reflecting high satisfaction. Respondents generally viewed their workplace as supportive and well-equipped. Adequate facilities and resources contribute positively to employee comfort and productivity. However, lower ratings for workload manageability suggest that work demands remain a concern for many auditors.

Table 7 *Mean Scores for Job Security*

Indicators	Mean	Standard Deviation	Interpretation
I believe job security makes it easier for me to complete my assigned tasks.	3.18	0.59	There is a **high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks
I believe my future looks promising if I continue working with this company.	3.18	0.64	There is a **high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks
I believe I have job security.	3.27	0.72	There is a **very high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks
I believe my organization treats its employees like real partners.	3.04	0.4	There is a **high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks
I believe that I would not lose my job due to wrongful termination.	3.39	0.56	There is a **very high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks
Overall Mean for Job Security	**3.21**	**0.45**	There is a **high level of satisfaction** in terms of believing job security makes it easier to complete the assigned tasks

As shown in Table 7, job security had an overall mean of 3.21, indicating high satisfaction. Respondents generally feel stable in their employment and optimistic about their future in the firm. Perceived job security helps employees focus on their responsibilities without fear of unfair termination. This finding highlights the importance of maintaining fair and transparent employment policies.

Table 8 summarizes the hygiene factors. Working conditions and job security were rated highly, while salary received a low satisfaction rating. The overall mean of 2.93 indicates general satisfaction with hygiene factors, except for compensation. These results suggest that although audit firms provide supportive environments and job stability, dissatisfaction with salary remains a major concern. Previous studies (Alkahtani, 2015; Zotorvie et al., 2017; Kurt, 2020) similarly emphasize the importance of compensation in employee retention.

Table 8 *Summary Result of Hygiene Factors*

Indicators	Mean	Standard Deviation	Interpretation
Salary	2.47	0.66	There is a **low level** of satisfaction
Working Conditions	3.11	0.49	There is a **high level** of satisfaction
Job Security	3.21	0.45	There is a **high level** of satisfaction
Overall Hygiene Factors	**2.93**	**0.42**	There is a **high level** of satisfaction in terms of overall hygiene factors

Table 9 *Likelihood to Stay*

Statement	Mean	Standard Deviation	Scale Description	Interpretation
How likely are you to stay in your auditing firm in the next 3 years?	2.26	0.85	Unlikely	The auditors are unlikely to stay in the same audit service in the same accounting firm for the next 3 years.

Likelihood to stay showed a mean score of 2.26, interpreted as “Unlikely.” Even with very high levels of satisfaction across all three (3) motivators, as well as high levels of satisfaction in working conditions and job security, and with only Salary having shown a low level of satisfaction, the auditors still show a general tendency to consider leaving their current firms within the next three (3) years. Auditors reported a low likelihood of remaining with their firms over the next three years. Stepwise multiple regression analysis confirmed that, among the six factors examined, only salary and advancement significantly predicted auditors’ likelihood of staying. Salary emerged as the strongest predictor, followed by advancement, while recognition, the Work Itself, working conditions, and job security did not significantly influence retention. These findings align with earlier research demonstrating the dominant role of financial rewards and career growth opportunities in retaining auditors and accounting professionals (Saat et al., 2021; Bomm & Kaimann, 2022)

Assumption testing indicated that linearity, independence of errors, normality of residuals, and multicollinearity requirements for conducting multiple regression were satisfied. Although the Breusch-Pagan test supported homoscedasticity, the residual scatterplot showed clustering, suggesting heteroscedasticity. This limitation may affect the precision of standard error estimates and, consequently, the interpretation of statistical significance. As such, the regression results should be interpreted with caution.

The study used stepwise multiple regression to determine which variables entered the model. Although stepwise regression is useful for determining the extent to which individual predictors contribute to explaining variance in a dependent variable, it is sensitive to small changes in the data, raising concerns about model stability and theoretical alignment. Thus, the results reflect statistical associations rather than definitive causal relationships grounded in theory.

Data was processed using IBM SPSS Statistics 30. Table 3.9 shows that of the six independent variables, only Advancement and Salary were included in the model and had significant effects on the likelihood of staying. Having **$p < .05$**, their corresponding null hypotheses (H02 and H04) were rejected. The remaining variables (Recognition, Work Itself, Working Conditions, and Job Security) had $p \geq .05$, and their respective null hypotheses were not rejected. Casewise diagnostics were conducted using standardized residuals, predicted values, residuals, Cook's distance, and leverage. No cases met the criteria for removal.

Table 10 *Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.468[a]	0.219	0.211	0.76
2	0.513[b]	0.264	0.249	0.74

a. Predictors: (Constant), Salary

b. Predictors: (Constant), Salary, Advancement.

Table 10 presents the model statistics and reports the overall significance test for the regression models. Two models were generated. Model 1 shows that Salary alone accounts for 21.9% of the variation in the Likelihood to stay. This means Salary is a significant influence on the dependent variable. Model 2 shows that when Advancement is added, the explained variance increases by 4.5%. This means that including Advancement improves the model, and that both Salary and Advancement together directly predict the Likelihood to Stay.

Table 11 *ANOVA*

Model		Sum of Squares	df	Mean Square	F	p-value
1	Regression	16.186	1	16.186	28.32	p <.001[b]
	Residual	57.736	101	0.572		
	Total	73.922	102			
2	Regression	19.486	2	9.743	17.9	p <.001[c]
	Residual	54.437	100	0.544		

a. Dependent variable: Likelihood
b. Predictors: (Constant), Salary
c. Predictors: (Constant), Salary, Advancement

The ANOVA table shows considerable F values for both models; their p-values are also below 0.001. This means that the observed differences in group means are statistically significant and that the regression models, as a whole, are statistically significant predictors of the Likelihood to Stay.

Table 11 presents the ANOVA results, which identify which predictors are significant and confirm that Salary and Advancement are the variables that make statistically significant contributions to explaining the dependent variable.

Table 12 *Coefficients*

Model		Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	P-value
1	(Constant)	0.768	0.29		2.646	0.009
	Salary	0.604	0.113	0.468	5.321	<0.001
2	(Constant)	-0.398	0.552		-0.721	0.473
	Salary	0.541	0.114	0.419	4.756	<0.001
	Advancement	0.395	0.16	0.217	2.462	0.016

a. Dependent variable: Likelihood

Based on the coefficients table, the model can be expressed as:

LTS = **-0.398 + 0.541s + 0.395a**

wherein:

LTS = Likelihood to Stay
s = Salary
a = Advancement

The model indicates that, with all other variables held constant, each unit increase in Salary leads to a 0.541 increase in the Likelihood to Stay. Likewise, a one-unit increase in Advancement results in a 0.395 increase.

Overall, although several variables demonstrated significant linear relationships with the Likelihood to Stay, only Advancement and Salary remained significant in the regression model. Recognition, The Work Itself, Working Conditions, and Job Security showed significant correlations at the bivariate level but did not remain significant once the effects of the other variables were accounted for in the regression model. Salary showed the strongest correlation with the Likelihood to Stay, and Advancement showed a significant contribution to further explaining retention.

CONCLUSION

This study examined the influence of motivators and hygiene factors on auditors' likelihood of remaining employed at the top three auditing firms in Davao City, drawing primarily on Herzberg's Two-Factor Theory and supported by Mobley's Intermediate Linkage Model. The findings provide insights into auditor retention in a high-pressure, competitive professional environment, where traditional motivational theories require contextual adaptation.

The very high level of satisfaction in terms of motivators indicate that the respondents are: well recognized for their contributions during audit engagements **(Recognition)**, very satisfied with career opportunities beyond their current position and the incentives for these advancements **(Advancement)**, and are satisfied with their job by accomplishing tasks and fulfilling their responsibilities, and how they have a certain degree of authority over their work **(The Work Itself)**.

The high level of satisfaction in terms of hygiene factors indicates that the respondents are: dissatisfied with how they are financially compensated with regard to their work **(Salary)**, satisfied with the environment they are in **(Working Conditions)**, and they believe that they are secure in their job and would not be laid off in the near future **(Job Security)**.

The variables Recognition, The Work Itself, Working Conditions, and Job Security failed to reject the null hypothesis, indicating that these variables do not have a significant influence on auditor retention. Although the four (4) variables showed high satisfaction levels, regression analysis indicates that the variables do not, independently or collectively, affect auditor retention. This suggests that high satisfaction with these variables does not offset aspects of the profession, such as low salary and less appealing job opportunities. Based on the findings, long-term career considerations in retention in auditing are given greater weight than immediate job satisfaction. On the other hand, the results of this study indicated that Advancement and Salary significantly influence an auditor's likelihood of staying. Theoretically, the findings both support and extend Herzberg's Two-Factor Theory. While Herzberg traditionally viewed hygiene factors as mechanisms for preventing dissatisfaction rather than generating satisfaction, this study demonstrates that salary can function as both a hygiene factor and a motivator in high-stress professions such as auditing. The strong relationship between salary and retention blurs the rigid distinction between motivators and hygiene factors, echoing arguments in recent literature that industry-specific pressures reshape motivational dynamics (Rai et al., 2021; Bomm & Kaimann, 2022). Furthermore, the regression model's moderate explanatory power suggests that retention decisions are influenced by additional factors beyond Herzberg's framework, highlighting the complexity of intention-to-stay behavior in professional service firms. On the other hand, the

RECOMMENDATION

Based on the findings and conclusions of this study, several recommendations are proposed to address the identified issues affecting auditor retention and to enhance future practices within the accounting profession, with emphasis on theoretical contribution, followed by practical implications grounded in empirical results.

Theoretical Implications

This study contributes to auditing and human resource theory by reinforcing the relevance of Herzberg's Two-Factor Theory to auditor retention. The findings highlight Salary and advancement as significant predictors of an auditor's likelihood to stay, supporting the distinction between hygiene and motivator factors in professional service firms. However, since these variables explain only 26.4% of the variance in retention, the results suggest that existing motivation theories may have limited explanatory power when applied in isolation to the auditing profession. This indicates the need to integrate additional perspectives, such as generational theory, work-life balance frameworks, and ethical climate models, into future retention research within accounting.

Implications for Practice

For accounting firms, the results emphasize the importance of aligning compensation and advancement structures with auditors' expectations. Evaluating salary levels relative to workload and industry benchmarks, alongside transparent promotion pathways, may help address retention challenges linked to these factors. Human resource units may also benefit from regularly assessing how advancement opportunities are communicated and perceived across different career stages

For accounting professionals and prospective auditors, awareness of salary conditions and advancement prospects is are key consideration when evaluating career opportunities in public accounting firms. Aligning personal career priorities with organizational offerings may reduce early turnover driven by unmet expectations.

Within the academe, the findings support closer alignment between accounting education and professional realities. Strengthening exposure to career progression structures and compensation realities in auditing may help students form informed career decisions

Directions for Future Research

Given the modest explanatory power of Salary and Advancement, future studies may explore additional variables influencing audit retention, including work-life balance, ethical pressures, organizational culture, and generational differences. Expanding the scope to include qualitative approaches, comparative firm-level analysis, alternative theoretical models, or accountants in other sectors may provide a more comprehensive understanding of retention dynamics in the accounting profession.

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INDUSTRY INSIGHTS

Bridging the Gap Between Academia and Industry Needs

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For decades, Human Resource (HR) practitioners and the academic sector have worked to bridge the gap between the supply of qualified candidates and the evolving demands of the industry. However, simply achieving vertical alignment—where educational attainment matches job requirements—is no longer sufficient to secure better opportunities within organizations.

Today's workforce faces increasing expectations for higher and multi-dimensional skills, driven by rapid technological advancements, globalization, and the transformation of organizational roles. Traditional learning in a single discipline, such as Human Resources, is no longer enough. Professionals must now master diverse competencies to remain relevant and competitive.

Modern HR roles, for example, require more than knowledge of policies and processes. They demand:

- Proficiency in technology, including computer software applications.
- Adaptability to dynamic environments.
- Resilience to cope with immediate changes in systems and procedures.

To thrive in this ever-changing landscape, individuals must demonstrate:

- Technological proficiency – Comfort with digital tools and platforms.
- Adaptability – The ability to adjust quickly to organizational and environmental changes.
- Resilience – Maintaining effectiveness under pressure and uncertainty.
- Continuous learning – A commitment to acquiring new skills and knowledge as roles evolve.

With over 25 years of experience in Human Resources—managing both local and global requirements in talent sourcing and Learning & Development—I have witnessed a significant shift in what organizations truly need from candidates.

Sourcing applicants today is no longer just about meeting functional competency demands. It goes far beyond that. In fact, we often find ourselves questioning whether the role we are hiring for—such as a Company Accountant or Audit Personnel for exampe—still prioritizes traditional skills. Increasingly, the most critical competencies are not limited to performing accounting or auditing tasks. What organizations value now is the ability to: *Organize, analyze, demonstrate, and automate information* so that it becomes easy for users and stakeholders to access, interpret, and apply. This evolution is driven by technology and the growing expectations of information recipients for outputs that are: *Fast, Reliable, Consistent, Sustainable* Competency requirements have evolved dramatically. Today's professionals must combine technical expertise with strong analytical, organizational, and digital automation skills to meet the demands of a rapidly changing business environment.

Likewise, for the organization to attract the best candidates, organizational branding has become more important than ever. Today's applicants are not joining companies solely for competitive salaries and rewards packages. They are also seeking organizations that: *Align with their values, Offer a strong culture and Demonstrate genuine employee engagement and support.*

Modern candidates look beyond personal benefits—they want to work for companies that care about the environment, the community, and the planet. This shift makes it essential for organizations to create sustainability programs, not only to strengthen the brand but also to ensure long-term success for the company and future generations.

Ultimately, this is about mutual care—meeting the needs and expectations of both the organization and its stakeholders. When companies prioritize sustainability and purpose-driven initiatives, they build trust, attract top talent, and create a workplace that thrives in today's competitive landscape.

The gap between academia and industry will continue to widen unless both sectors embrace the reality that skills, adaptability, and values matter as much as education. Organizations must invest in continuous learning, technology integration, and sustainability initiatives, while individuals must commit to lifelong learning and resilience.

In this era of rapid change, success is no longer defined by what you know today—but by how quickly you can learn, adapt, and contribute to a purpose-driven organization tomorrow.

Forging the Future: Davao City's Economic Trajectory and the Synergistic Role of Ateneo de Davao

Dr. Mirasol B. Tiu
DCCCII –President

Davao City stands firmly as the economic powerhouse of Mindanao, continually enhancing its status as a premier investment hub. This ambition is vigorously pursued by the **Davao City Chamber of Commerce and Industry, Inc. (DCCCII)**, the driving force that articulates the needs and opportunities of the business sector. This commitment to proactive evolution and long-term vision perfectly aligns the Chamber with the academic excellence of the **Ateneo de Davao University (AdDU)**.

The 2026 Mantra of DCCCII: Driving Change, Building Future

The DCCCII's mantra, **"Driving Change, Building Future,"** is the strategic blueprint for a dynamic economy. It reflects a commitment to anticipating global shifts, adopting necessary reforms, and constructing a resilient, sustainable future for Davao and Mindanao.

The Chamber's strategy focuses on integrating Davao's natural strengths with global trends, primarily through four major flagship events that embody this forward-thinking approach, recognizing the crucial role of all sectors:

1. **MSME Week:** A foundational event focused on empowering **Micro, Small, and Medium Enterprises**. Aligned with the "Driving Change" principle, it offers various capacity-building seminars, trainings, and trade fairs aimed at digitalizing and professionalizing small businesses. It ensures that the economic "Future" built is inclusive, with MSMEs integrated into the larger supply chain and digital economy.
2. **Davao Agri-Trade Expo (DATE):** In the spirit of "Driving Change," DATE focuses on adopting **Agriculture 4.0** technologies (AI, Robotics, and Data Analytics) to revolutionize farming. This change management is crucial for "Building Future" food security and creating high-value agro-processing industries.
3. **Innovation Summit:** This event is the heart of the "Driving Change" mandate, convening leaders to discuss frontier technologies like **Artificial Intelligence, Blockchain, and Cybersecurity**. It drives the shift towards a high-tech, knowledge-based economy, essential for "Building Future" competitiveness.
4. **Davao Investment Conference (Davao ICON):** This platform connects the changes initiated through all other events with the capital needed to "Build the Future." Davao ICON markets the city's strategic advantages—informed by a culture of change—in infrastructure, manufacturing, and tourism to global investors.

These events collectively demonstrate the DCCCII's commitment to creating an economy that is both rooted in its agricultural base and forward-looking in its adoption of cutting-edge technology, while ensuring the participation of the crucial MSME sector.

The Essential Role of Ateneo de Davao University

The success of the DCCCII's transformative mantra relies heavily on a talent pool equipped with both technical expertise and the ethical resilience to lead change. The **Ateneo de Davao University**, especially its **School of Business and Governance (SBG)**, can be one of the strategic partners to produce the human capital necessary for **Driving Change, Building Future**.

AdDU's contributions are strategically aligned with the Chamber's needs:

DCCCII Agenda (The Future We Need to Build)	AdDU SBG's Contribution (Driving the Change)
MSME Empowerment / MSME Week	**Entrepreneurship Development:** SBG's Entrepreneurship Department and incubation centers directly mentor startups and provide technical assistance to small businesses, translating academic knowledge into grassroots economic change.
Tech and Digital Economy / Innovation Summit	**Innovation Ecosystem:** Operating innovation centers that foster tech startups, drive research in data science, and align academic output with the cutting-edge topics of the Summit.
Stable Investment Climate / Davao ICON	**Ethical Leadership:** Producing business and governance graduates grounded in ethical leadership, ensuring transparency and good corporate governance—the foundation of a stable investment future.

Through its commitment to rigorous academics and relevant research, AdDU ensures that the professionals entering the workforce are not just competent technicians, but ethical leaders capable of **Driving Change** responsibly and sustainably. AdDU's representation in the Davao City MSME Development (MSMED) Council, alongside the DCCCII, further solidifies this governance partnership.

A Testament to Partnership: DCCCII's Support for the SBG Journal

The powerful, collaborative spirit between Davao's business owners and its academic leaders is concretely affirmed by the DCCCII's support for the launch of the **School of Business & Governance (SBG) Journal**.

This endorsement is a clear declaration that the DCCCII recognizes **research and informed inquiry** as the crucial tools for **"Driving Change."** The Journal serves as a permanent, peer-reviewed knowledge hub that provides the intellectual foundation for the Chamber's transformative agenda:

- **Evidence for Change:** It provides the academic rigor necessary to justify policy shifts and the adoption of new practices, including those affecting MSMEs, agri-tech, and ICT.
- **Foundation for the Future:** It serves as a repository of local, context-specific data and analysis on economic trends, investment climates, and best practices, ensuring that the "Future" is built on solid, intellectual ground.

The DCCCII's backing of the SBG Journal solidifies a vital principle: the future of Davao City is guaranteed by the continuous, productive synergy between the **Captains of Commerce** and the **Catalysts of Knowledge**, united under the banner of **"Driving Change, Building Future."**