The Research Competency and Interest of Accountancy Faculty Among State Colleges and Universities in Region III

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I. Introduction

Higher Educational Institutions are mandated to perform four functions. These are instructions, research, extension and production. State Universities and Colleges (SUCs) being higher educational institutions are therefore mandated to institutionalize the conduct of research. As such, one of the parameters to measure the academic performance of SUCs is the quality of completed researches. Likewise, the Department of Budget and Management looks into the completed researches of any SUC as one of the basis for fund allocation.

SUCs submit their programs to Accrediting Agency for Chartered Colleges and Universities of the Philippines (AACCUP). The accreditation level talks about the level of the quality of education of the institution. One of the major areas that the accreditation looks into is research. This include the quality of researches completed, the greater involvement of faculty in doing researches and the publication and presentation of completed researches to fora and conferences, both local and international. Commission on Higher Education (CHED) Memorandum No. 1 series of 2005, so provides that program to be accredited level III must have a strong research system and program.

CHED commissioner William Medrano made mention in his speech delivered during the 2011 Philippine Association of State Universities and Colleges (PASUC) conference, that research culture of SUCs has to be enhanced and pass on to the students. This is how important research undertaking is seen as an important factor of quality education.

Research is defined as a systematic inquiry which objective is to provide information needed to solve managerial problems. It is a disciplined process for conducting an inquiry of a management dilemma (Cooper and Schindler, 2005). Doing research needs a lot of focus, efforts and interest. There is also a need to allot time for the completion of a research undertaking.

The Accountancy Law so provides that only Certified Public Accountant (CPA) can teach accounting courses. CPAs are hired by SUCs to teach accounting courses of the Bachelor of Science in Accountancy (BSA) and other four year courses with accounting subjects.

It has been generally observed that accountancy faculty members do limited researches. This is due to various reasons, among which are their capabilities and interest to do research. The Association of Certified Public Accountants (ACPAE) and the Philippine Institute of Certified Public Accountant (PICPA) are organizations that encourage accountancy faculty to conduct researches. In fact, incentives await those who can submit and present researches

relevant to the accountancy profession. However, to date, only very few are submitting researches for considerations. It is in this light that this study was conducted, to find out the research competency and interest of accountancy faculty among SUCs in the Region.

II. Statement of the Problem

Specifically, the study sought answers to the following:

1. What are the research competency of accountancy faculty on the following areas:

    1.1 Research conceptualization
    1.2 Operationalization
    1.3 Data collection
    1.4 Data processing and analysis
    1.5 Research application

2. What are the sources of research competency of accountancy faculty?

3. What is the level of research interests of accountancy faculty?

4. What are the factors that motivate accountancy faculty to conduct research?

5. What are the issues and problems related to the conduct of research among accountancy faculty?

III. Theoretical Framework

Research is defined as the process of asking questions and answering them by survey or experiment in an organized way. Isidro and Malolos defined research as a process of scientific thinking that leads to the discovery or establishment of new knowledge or truth. Research as a process involves problem identification, formulating research design, data collection, data analysis and interpretation and drawing of conclusions. In this study, research process includes conceptualization, operationalization, data collection, data processing and analysis, and research application. The study looked into the research competency of accountancy faculty in each of the five steps in the research process.

Conceptualization of research is focused on identification of potential research problem and identification of the research scope and boundaries. Operationalization involves choosing the appropriate unit of observation of the study, evaluating the advantages and disadvantages of the different methods of conducting research, constructing an operational framework based on related research components and proposing measurement methods for variables and their attributes. Data collection employs defining the population on which the research is to be conducted, calculating the sample size that is representative of the population, constructing an instrument for data gathering and employing a data gathering plan among others. Data

processing and analysis includes demonstrating an understanding of several methods of data presentation, recognizing the different statistics that are appropriate for each kind of data, explaining the difference between data, facts and inferences, interpreting data gathered in relation to the research question, identifying relationships and differences in variables based on data gathered and composing research findings clearly and accurately.

The quality of research output talks about the competencies of the researcher on the research process. It is therefore believed that a research to find the competency and interest of Accountancy teachers is timely and useful.

IV. Methodology

The study used the descriptive survey method. Data were gathered through the use of a questionnaire. The questionnaire was designed to answer all the questions raised. The questionnaire formulated by Dr. Rufo Mendoza, member of the Board of Accountancy, in the conduct of his research in the same area, formed the major parts of the questionnaire. It was revised to suit the questions raised for SUCs.

The questionnaire was fielded to SUCs in Region III that offer BSA program. Only accountancy teachers handling accounting subjects under the BSA program were asked to answer the questionnaire. Thus, purposive sampling was used in the research.

The author visited the SUCs that offer BSA program and questionnaires were distributed to the faculty through the office of the respective Deans of SUCs visited. Only four SUCs out of eleven SUCs in the region are offering BSA program as of the conduct of the research. However, only three SUCs submitted the accomplished questionnaires. Efforts have been exerted to retrieve the questionnaires from the other SUC but the same were not submitted to the researchers.

Interview and documentary analysis were conducted to supplement data gathering.

V. Presentation and Analysis of Data

Research competency generally refers to needed skills and experience to do research. Such skills could have been developed or enhanced through schooling, seminars and similar activities attended. Experiences in the conduct of research also contribute to enhancing research competencies.

The following description was used to find out the research competency of accountancy faculty of SUCs.

Level	Type	General Description
1.00-1.49	Deficient	No knowledge of the particular research process.

1.50-2.49	Apprentice	Have read about and studied the particular aspect of research but the knowledge is below average making short of the ability to use it professionally.
2.50-3.49	Practitioner	Have an average knowledge and are capable and ready to use it but lack the speed and flexibility of the proficient researcher.
3.50-4.49	Master	Have above average understanding of the overall research process and use it naturally and automatically. Know how to plan a research project and modify it based on a given situation.
4.50-5.49	Expert	Have a deep understanding of the total research situation and have intuitive grasp of the particular research process. Are capable of proposing innovations of certain processes.

1.0 Research Competency of Accountancy Faculty

Research competency on conceptualization of research includes identification of potential sources of research problems in the field of accountancy, the identification of disagreements and inconsistencies in the meanings of a particular concept as used in the practice of accountancy profession, appraisal of certain practices in the field of accountancy, formulation of questions, construction of hypotheses, assessment of the appropriateness of scope and boundaries of the research, employment of the correct procedures in conducting review of related literature and using the literature review in enhancing the research questions and framework.

Table 1
Research Competency on Conceptualization

Research Competency	GRAND MEAN		
	SUC 1	SUC 2	SUC 3
Identify potential sources of a research problem(s) in the field of accountancy	2.5	2.75	4.5
Identify disagreements and inconsistencies in the meanings of a particular concept(s) as used in the practice of the accountancy profession	3.5	2.75	4
Appraise certain practices in the field of accountancy that could create a research problem(s)	3	3	4
Formulate questions that can be answered by an investigation	3.5	3	4.5
Construct hypotheses that can be subjects of an empirical study	3	3	4
Assess the appropriateness of scope and boundaries of a scientific research	2.5	3	4
Employ the correct procedures in conducting a review of related literature	2.5	2.5	4
Use the literature review in enhancing the research question and framework	2.5	2.75	4
Grand Mean	2.88	2.84	4.13

Table I reveals that SUC 1 and SUC 2 faculty competency on conceptualization is that of a practitioner with weighted mean of 2.88 and 2.84 respectively. This means that accountancy faculty has an average knowledge and is capable and ready to use it but lack speed and flexibility of the proficient researcher. Follow up interview reveals that most of the time, said faculty discusses possible areas for research but only very few are fully conceptualized.

SUC 3 has a grand mean of 4.13 on the research competency of accountancy faculty members on research conceptualization. This means that their competency is that of a master and that they have average understanding of the overall research process and use it naturally and automatically. Further, they know how to plan a research project and modify it based on a given situation. The finding is supported by the fact that accountancy faculties in SUC 3 submit research proposals as one of the requirements of yearly clearance. Said proposals contain the questions that need to be answered, the scope and delimitations and methodology to be used among others.

Accountancy faculty members of SUC 1 are considered practitioners on the areas of identifying potential sources of research problems in the field of accountancy, assessing the appropriateness of scope and boundaries of a scientific research, employing the correct procedures in conducting a review of related literature and using the literature review in enhancing the research question and framework. These competencies have mean of 2.5 each. The competencies on appraising certain practices in the field of accountancy that could create a research problem and constructing hypotheses that can be subjects of an empirical study have means of 3.0 each. As a practitioner, these imply that they accountancy faculty members have average knowledge and are capable and ready to use it but lack the speed and flexibility of the proficient researcher. The two competencies on conceptualization of accountancy faculty members of SUC 1 have means of 3.5 each with a description of practitioner. These are on the areas of identifying disagreements and inconsistencies in the meanings of a particular concept as used in the practice of the accountancy profession and formulating questions that can be answered by an investigation.

The means of each of the competency on conceptualization for SUC 2 range from 2.5 to 3.0 with description of that of a master.

SUC 3 has means under the description of a master in all the competencies on conceptualization except for the competency on formulating questions that can be answered by an investigation. The mean is 4.5 where the accountancy faculty members are considered expert on this area.

Table 2
Research Competency on formulation of Research Design

Research Competency	GRAND MEAN		
	SUC 1	SUC 2	SUC 3
Choose the appropriate unit of observation of the study	3	3	4
Evaluate the advantages and disadvantages of the different methods of conducting research in accountancy	3	2.75	4
Propose the most suitable method of conducting the research	2.5	2.75	4

Research Competency	GRAND MEAN		
	SUC 1	SUC 2	SUC 3
Formulate the proper research design based on certain relevant factors	2.5	3	4
Construct an operational framework based on related research components such as the research questions, theoretical-conceptual framework, and the like	4	2.75	4
Define operationally the important terms used in the study	4	2.75	4.5
Identify a set of variables and the corresponding indicators	2.5	2.75	4.5
Propose measurement methods for variables and their attributes	2.5	2.75	4
Grand Mean	3.0	2.81	4.13

The research competency on formulation of research design presented in Table 2 reveals that SUC 1 and SUC 2 accountancy faculty competency are that of a practitioner. The research competency of SUC 3 on research design is that of a master. Again the mean of SUC 3 is attributed by the fact that most of the accountancy faculties are submitting research proposals on a periodic basis.

Specifically, Table 2 further reveals that the competency of accountancy faculty on constructing an operational framework based on related research components such as the research questions, theoretical-conceptual framework and the like, and in defining operationally the important terms used in the study is that of a master. The rest of the competencies are that of a practitioner. On the other hand, SUC 2 accountancy faculty competencies in all areas of research operationalization are that of a practitioner. SUC 3 accountancy faculty competencies on operationalization in all areas are that of a master. SUC 3 accountancy faculties have above average understanding of the research process and use it naturally and automatically. It was found out that SUC 3 conducts in-house training on formulation

The third step in the research process is the data collection. The research competency on data collection is presented on the table that follows.

Table 3
Research Competency on Data Collection

Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Define the population on which research is to be conducted	2.5	3.5	4.5
Calculate the sample size that is representative of the population	4	3.5	4
Construct a reliable sampling design	4	3.5	4
Differentiate the purposes/uses of the various methods of gathering data	4	3	4
Propose the most appropriate method(s) of gathering data	4	3	4
Construct a research instrument for data gathering	4	3	4.5
Appraise the quality of data that are relevant in a particular study	4	3	4
Employ a data-gathering plan	4	3	4.5
Grand mean	3.82	3.19	4.19

The research competency on data collection of SUC 1 accountancy faculty is that of a master with grand mean of 3.82 and that of SUC 2 is that of a practitioner with grand mean of 3.19. SUC 3 research competency on data collection of accountancy faculty is that of a master with a grad mean of 4.19.

The grand means presented in table 3 above are more or less consistent with the computed means of Tables 1 and 2. SUC 1 accountancy faculty competency on defining the population on which research is to be conducted is that of a practitioner with a mean of 2.5, while the rest of the competencies on data collection of accountancy faculty are that of a master. Accountancy faculty have above average understanding of the overall research process and use it naturally and automatically on the areas of calculating the sample size that is representative of the population, constructing a reliable sampling design, differentiating the purposes of the various methods of gathering data, proposing the most appropriate methods of gathering data, constructing a research instrument for data gathering, appraising the quality of data that are relevant in a particular study and employing a data-gathering plan.

SUC 2 accountancy faculty competencies are that of a master on the areas of defining the population on which research is to be conducted, calculating the sample size that is representative of the population and constructing a reliable sampling design. The rest of the competencies on data collections have means of 3.0, which imply that they a practitioner on data collection on these areas.

The competencies of SUC 3 accountancy faculty are that of an expert on the areas of defining the population on which research is to be conducted, constructing a research instrument for data gathering and employing a data-gathering plan. The rest of the competencies on data collection of accountancy faculty members of SUC 3 have means of 4.0 each. This means that the accountancy faculty competencies are that of a master.

What is interesting to note is the fact that the grand means for table 3 are highest so far as compared to the grand means computed in tables 1 and 2. It can be deduced that accountancy faculty have higher research competencies on data gathering than that of competencies on conceptualization and operationalization.

Table 4
Research Competency on Data Processing & Analysis

Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Demonstrate an understanding of several methods of data presentation (like tables, graphs, etc.)	4	3	4.5
Recognize that different statistics are appropriate for each kind of data	4	2.75	4
Demonstrate skills in the application of one or more statistical tools for social research	4	2.75	3.5
Explain the difference between data, facts, and inferences	4	2.75	3.5
Recognize that data must be interpreted within a context to be of value	4	3	3.5

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Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Interpret data gathered in relation to the research question	4	3	4
Identify relationships and differences in variables based on data gathered	4	3	3.5
Compose research findings clearly and accurately	4	3	3.5
Grand Mean	4.0	2.91	3.75

It is interesting to note that table 4 reveals that SUC 1 is highest in terms of the grand mean on research competency on data processing and analysis as compared with other SUCs. The grand mean is 4.0, which means that the research competency on data processing and analysis is that of a master. It was found out that faculty from this SUC attended in house training on data analysis focusing on statistical treatment of data.

The grand mean of SUC 2 is 2.91. This means that the research competency of accountancy faculty in this area is that of a practitioner in the area of data processing and analysis. Faculty members have an average knowledge and are capable and ready to sue it on data processing and analysis but lack the speed and flexibility of the proficient researcher.

SUC 3 grand mean is 3.75, which also means that the competency of accountancy faculty on this area is that of a master. They have above average understanding of the overall research process and use it naturally and automatically on data processing and analysis. This is due to the fact that some accountancy faculty members in this SUC also teach methods of research and basic statistics, while the rest attended training on statistics. This is the reason for the mean of 4.5 on demonstrating an understanding of several methods of data presentation. The accountancy faculty members are considered expert on this area.

Table 5
Research Competency on Research Application

Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Relate search findings with the needs of a particular organization or community	2.5	3	4
Explain how social research is used to support social and economic policy	2.5	3	4
Translate research findings into meaningful plans of actions or strategies	2.5	3	4
Design a roadmap to maximize the utilization of research findings	2.5	3	3.5
Identify areas for possible future research agenda based on the findings of the study	4	3	4
Discuss the contributions of research in building the knowledge in a discipline(s)	4	3	3.5
Describe how scientific methods of knowing are different from other methods of knowing	4	3	3.5
Set up events or occasions where research findings can be disseminated	4	3	3.5

Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Grand Mean	3.25	3.0	3.75

The research competency on research application of the accountancy faculty of SUC 1 and SUC 2 is that of a practitioner. Their grand means are 3.25 and 3.0 respectively. This means that the accountancy faculty members have an average knowledge and are capable and ready to use it but lack the speed and flexibility of the proficient researcher on research application. It must be noted however, that for SUC 1, the accountancy faculty competency are master on the areas of identifying areas for possible future research agenda based on the finding of the study, discussing the contributions of research in building the knowledge in a discipline, describing how scientific methods of knowing are different from other methods of knowing and setting up events or occasions where research findings can be disseminated.

The research competency of accountancy faculty of SUC 3 on research application has a grand mean of 3.75. This means that that the competencies of accountancy faculty members are that of a master. They have an average understanding of the overall research process and use it naturally and automatically especially on the area of research application. It was found out that some of the researches of SUC 3 are on policy advocacy.

2.0 Sources of Research Competencies of Accountancy Faculty

The sources of research competency and the importance of the identified sources of research competency are presented in this section. The following scales were used to describe the responses of the respondents:

Verbal Interpretation

1	Not at all Important
2	Not Very Important
3	Somewhat Important
4	Very Important
5	Extremely Important

Table 6
Sources of Research Competency

Sources of Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Undergraduate courses in research	3	1	2
Masters courses in research	4	3	3
Doctoral courses in research	3	2	3
Training and seminars (attended on your own initiative)	4	3	4
Training and seminars (sponsored by the school)	4	3	4
Self-study/reading of reference materials in research	2	3	4

Sources of Research Competency	Grand Mean		
	SUC 1	SUC 2	SUC 3
Field exposure/trip and study missions	4	3	5
Actual research experience	5	4	5

The sources of research competency of accountancy faculty include the undergraduate courses, master courser, doctoral courses, training and seminars attended, self-studying and reading, field exposure/trip and study missions and actual research experiences.

The extremely important source of research competency accountancy faculty of SUC 1 is the actual research experience. Accountancy faculty of SUC 2 does not have extremely important source of research competency. SUC 3 accountancy faculty has two extremely important sources of competencies these are the field exposure/trip and study missions and actual research experience. Follow up investigation shows that SUC1 and SUC 3 have published and have winning researches and that in most cases than not, accountancy faculty members who have completed researches are the same faculty that are active on research preparation.

The very important sources of research competency for SUC 1 are master courses in research, training and seminars attended both attended by their own initiative and those sponsored by the school. The source of research competency of accountancy faculty for SUC 2 that are considered very important is actual research experience. For SUC 3, the very important sources of research competency are trainings attended and self-studying/reading of reference materials in research. Trainings attended include in-house training of the school.

The sources of research competency of SUC 1 accountancy faculty that are somewhat important are undergraduate courses and doctoral courses in research. While for accountancy faculty of SUC 2, they consider as somewhat important the areas on masters courses in research, trainings attended, self-study/reading of reference materials in research and field exposure/trip and study missions. The sources of research competency for SUC 3 accountancy faculty that are somewhat important are the master and doctoral courses in research.

Not very important source of research competency of accountancy faculty for SUC 1 is self study/reading of reference materials in research. Doctoral courses in research are not very important sources of research competency for SUC 2 accountancy faculty. While for SUC 3, the undergraduate courses in research are not very important source of research competency of the accountancy faculty.

Table 7 further reveals that there are no sources of research competency for accountancy faculty that are not at all important for SUC 1 and SUC 3. SUC 1 accountancy faculty believed that undergraduate courses in research are not at all important source of research competency.

3.0 Level of Research Interest of Accountancy Faculty

The level of research interest of accountancy faculty of SUCs in Region III is presented and analyzed in this section using the following scales:

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Level	Qualitative Interpretation
1	No Interest
2	Little Interest
3	Moderate Interest
4	Strong Interest
5	Very Strong Interest

Accountancy faculty members of SUCs in Region III were asked of the level of their research interest on areas related to accountancy. The findings are presented on the table that follows.

Table 7
Level of Research Interest on Accountancy

Areas in Accountancy	Level of Interest		
	SUC 1	SUC 2	SUC 3
Accounting History	2	2	2
Specialized Areas in Accounting	3	2	3
Assurance and Attestation	3	1	2
Accounting Education	2	1	2
Information System and Technology	3	2	3
Ethics and Corporate Governance	3	3	4
Taxation and Regulation	2	1	2
International Issues	3	2	4

The conduct of research by accountancy faculty is believed to be affected by their level of interest of various accountancy areas. Table 7 reveals that accountancy faculty of SUC 1 has moderate interest on specialized areas in accounting assurance and attestation, information system and technology, ethics and corporate governance and international issues. They have little interest on accountancy history and taxation and regulation. The main reason for this is the fact that taxation and regulation are keep on changing in a very fast phase primarily due to updating of laws, rules and regulations.

The accountancy faculty of SUC 2 has moderate interest on ethics and governance. The faculty members have little interest on accounting history, specialized areas in accounting, information system technology and international issues. They have no interest on assurance and attestation, accounting education and taxation and regulation. The promulgation and continuous updating of the International Accounting Standards affecting these areas affect the level of interest of the accountancy faculty. Revisions take place every now and then. On the other hand, the area on ethics and governance and international issues are seen to be more general in concepts and research on this area could be basis for policy advocacy without necessarily being specifically focused on accounting standards.

SUC 3 accountancy faculty members have strong interest on ethics and corporate governance and international issues. It was found out that there are accountancy faculty members whose research papers on governance won in the in-house research review and in an international conference. The same accountancy faculty members have moderate interest on

specialized areas in accounting and information system and technology. Further, they have little interest on accounting history, assurance and attestation, accounting education and taxation and regulation. It is must be noted that no faculty in SUC 3 has no interest at all in any area of accountancy identified.

Table 7 further reveals that all SUC-respondents have moderate and strong interest on ethics and corporate governance.

4.0 Factors that Motivate the Conduct of Research of Accountancy Faculty

The conduct of research of accountancy faculty is anchored on the factors that motivate them to conduct research, be it in the field of accountancy or not. The table that follows presents the factors that motivate the accountancy faculty to conduct research. The following scales were used in this section:

	Verbal Interpretation
1.00-1.49	Not at all important
1.50-2.49	Not very important
2.50-3.49	Somewhat important
3.50-4.49	Very important
4.50-5.49	Extremely important

Table 8
Factors that Motivate the Conduct of Research

Factors that Motivate The Conduct of Research	Grand Mean		
	SUC 1	SUC 2	SUC 3
Compliance to school requirements for accreditation	3.75	3.75	4.5
Research compensation	4.5	4.75	4.5
Publication of research output in journals	4.25	3.5	4.5
Promotion in work	4	3.75	4
Peer pressure	3.75	3	3
Potential for professional growth	4.5	3.75	4
Discovery of new knowledge	4.5	3.75	4.5
Knowledge contribution to the discipline/field	4.25	3.75	4.5
Potential contribution to the improvement of school management	4.75	4	3.75
Potential contribution to society/community	4.75	3.75	4
Others, opportunity to present paper abroad	4	-	3.75

The extremely important motivation for accountancy faculty for the conduct of research for SUC 1 is the potential contribution to the improvement of school management. This has a grand mean of 4.75. Next to this is a grand mean of 4.5 which are also considered extremely important factors that motivate the accountancy faculty to conduct research. These are: "research compensation", "potential for professional growth" and "discovery of new knowledge". It is noted that research incentives are extremely important that motivate accountancy faculty to conduct research.

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Very important factors that motivate accountancy faculty for SUC 1 to conduct research are: "compliance to school requirements for accreditation", "publication of research output in journals", " promotion in work", "peer pressure" and "knowledge contribution to the discipline/field".

SUC 2 accountancy faculty members consider research compensation as the factor that is extremely important in motivating them in the conduct of research. Very important factors that motivate accountancy faculty of SUC 2 in the conduct of research are the compliance to school requirements for accreditation, promotion in work, potential for professional growth, discovery of new technology, knowledge contribution to the discipline/filed, potential contribution to society/community. Peer pressure is considered somewhat important factor that motivate the conduct of research for SUC 2 accountancy faculty.

The extremely important factors that accountancy faculty of SUC 3 considers as motivating them in the conduct of research are promotion in work, potential for professional growth potential contribution to the improvement of school management. SUC 3 respondents added that opportunity to present paper abroad as very important factor that motivate them to conduct research. There are accountancy faculty members who were given the opportunity to present their papers abroad.

The accreditation of programs by the AACCUP looks into the completed researches of accountancy faculty, both taken individually and as a group. This explains that the respondents consider very important the compliance to school requirements for accreditation.

5.0 Issues and Problems Related to the Conduct of Research

The accountancy faculty was asked to identify issues and problems that affect the conduct of research. Table 9 shows that in all SUCs understudy, the accountancy faculty considered as rank 1 among the problems related to the conduct of research is "class schedule does not allow conduct of research". It was found out that the class schedule that they are referring pertains not only to the regular teaching load of 18 to 21 units but also of the extra units assigned to them as honorarium. Some faculty asked said that they would prefer to teach extra units with honorarium rather than conduct research.

Table 9
Problems Related to the Conduct of Research

Problems Related to the Conduct of Research	SUC 1		SUC 2		SUC 3	
	f	Rank	f	Rank	f	Rank
Lack of interest	5	2	3	4.5	4	2.5
Class schedule does not allow conduct of research	6	1	4	2	5	1
Incentives not attractive	4	3.5	4	2	3	4.
The university does not have systems for the conduct of research	0	-	1	7.5	0	-
No administrative support	0	-	0		0	-
No trainings held for the conduct of research	2	5	3	4.5	1	5.5

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Problems Related to the Conduct of Research	SUC 1		SUC 2		SUC 3	
	f	Rank	f	Rank	f	Rank
Research is not a priority	4	3.5	4	2	4	2.5
No funds available	1	6.5	2	6	1	5.5
No clear policy	1	6.5	1	7.5	0	-

SUC 2 accountancy faculty identified the lack of interest as their rank 2 problem related to the conduct of research. This is followed by "incentives are not attractive" and "research in not a priority" with equal rank of 2.5. Rank 5 problem is "no trainings held for the conduct of research". Rank 6.5 problems related to the conduct of research are "no funds available" and "no clear policy". SUC 2 has a research manual that provides for policies governing the conduct of research, including incentives for those who conduct research.

The problems related to the conduct of research identified by accountancy faculty of SUC 2 and are rank 2 or with equal frequency of 4 are: "class schedule does not allow conduct of research", "incentives are not attractive" and research is not a priority". As mentioned earlier, the accountancy faculty prefers to handle extra teaching units with honorarium pay rather than conduct research. This would support the findings that research is not a priority among the respondents. Added to this is that they feel that incentives are not attractive for the conduct of research.

Table 9 further reveals that rank 4.5 for SUC 2 on problems related to the conduct of research are: "lack of interest" and "no trainings held for the conduct of research". Rank 6 is the problem on "no funds available" and rank 7.5 are problems on "the university does not have systems for conduct of research" and "no clear policy".

Rank 1 for SUC 3 as one of the problems that affect the conduct of research is the class schedule does not allow conduct of research. The class schedule of accountancy faculty members is believed to be taking much of their time, thus they find no time to do research. Rank 2.5 on the problems related to the conduct of research are "lack of interest" and "research is not a priority". The main reasons for these problems is that accountancy faculty prefer to handle honorarium classes than do research. Thus, rank 4 is the problem on "incentives are not attractive".

Rank 4.5 for SUC 3 are: "no trainings held for the conduct of research" and "no funds available". It was found out that there are in-house trainings conducted related to conduct of research in SUC 3. This would explain a 1 frequency for the said problem. Similarly, SUC 3 has also institutionalized policies and incentives for the conduct of research. Thus, this will explain a 1 frequency as well.

It must be interesting to note that no one among the accountancy faculty sees problems on "the university does not have systems for the conduct of research" and "no clear policy". This is because the respondents know for a fact that there is a Research Manual approved by the University Board of Regents. This is also true to SUC 1 and SUC 2.

VI. Conclusions and Recommendations

The following are the conclusions of the research based on the findings earlier presented:

1) While there are SUC accountancy faculty members whose research competency is that of a master, there are also those whose research competency are that of an apprentice. This means that they have read about and studies the particular aspect of research but the knowledge is below average making short of the ability to use it professionally.

2) The sources of research competency of accountancy faculty of SUCs vary. There are sources that are very important to some accountancy faculty members of one SUC, but are somewhat important to accountancy faculty of other SUCs. Actual research experience is seen as extremely important and very important to the accountancy faculty of SUCs.

3) The level of research interest of accountancy faculty of SUCs differs from each other. The highest level of interest is that of strong interest for ethics and governance and international issues. There are accountancy faculty members who have no interest on assurance and attestations, accounting education and taxation and regulation.

4) There are extremely important factors that motivate accountancy faculty of SUCs to conduct research. The common factor consider extremely important is research compensation. Promotion in work is considered as very important among accountancy faculty of the three SUCS. The other factors that motivate accountancy faculty of SUCs to conduct research vary from each respondent.

5) The accountancy faculty of SUCs considers "no administrative support", as not a problem affecting the conduct of research. This is due to the fact that all SUCs have institutionalized research processes.

With the above conclusions the following are recommended:

1) The research competency of accountancy faculty categorized as practitioner needs to be enhanced through conduct of seminar-workshop. There is a need to develop the speed and flexibility of the accountancy faculty on the conduct of research. Re-visiting the policies of SUCs could lead to enhancement of the research competency of the accountancy faculty.

2) The sources of research competency presented in this study could be the basis for updating the research training module of the institution, provisions of reference materials on research and programs that would encourage actual conduct of research among accountancy faculty.

Research training could be regularly scheduled and workshops be conducted on ensure preparation of research proposals.

3) The research office of SUCs could come out with a list of possible research tittles on ethics and governance and international issues. This is in as much as the accountancy faculty members are more interested on these areas.

4) Research compensation is extremely important to accountancy faculty. As such, SUCs could look into the existing research compensation that might need updating and be more attractive to researchers. Compensation could mean increase in financial incentives, implementation of de-loading of faculty members who conduct researches and enhancing the privileges for paper presentations abroad.

The SUC, through its research office, could also look into the possibility to be the one that look for venue for paper presentations of accountancy faculty in particular and all researchers in general. This could encourage them to conduct research.

5) The class schedule of accountancy faculty could be studied carefully to provide time for the conduct of research. If the conduct of research is part of the regular schedule of the faculty members, the scheduling of subjects could be studied in such a way that the free time for the conduct of research will be enough or realistic for the conduct of the said research. Moreover, monitoring as to the development of the research undertaking could be done on a regular basis. This will ensure the completion of at least a research proposal or a completed research after a semester or one year.

For those SUCs where accountancy faculty are de-loaded while conducting research, financial incentives could also be given at the same time.

6) To address the problems identified in this research, the SUCs could re-visit or update the provisions of their respective research manual. Also, a further study could be made to find out what the accountancy faculty could suggest to motivate them to regularly conduct research, both for their professional growth and for the sustainability of academic excellence in SUCs.

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