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Research Article

Factors Affecting Attrition Among Certified Public Accountants in Davao Del Norte

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ABSTRACT

A gradual reduction in a company's employee count indicates attrition. Several factors influenced this incident, including employees' preferences and personal needs, environmental conditions, and workplace relations. The study identified the factors affecting attrition among Certified Public Accountants in Davao del Norte. This employed exploratory factor analysis in a non-experimental quantitative research design. A total of 132 participants were selected from a population of 197 currently employed in specific organizations within Davao del Norte. The researchers created a contextualized instrument that incorporated factors affecting attrition among CPAs. Exploratory Factor Analysis, the factor rotation method, Bartlett's Test of Sphericity, and the Kaiser-Meyer-Olkin (KMO) test are among the statistical tools used for data analysis and interpretation. Analysis revealed nine factors affecting attrition: Team performance, Job stability, Work itself, Intended-Systematic Exploration, Job preparation, Work security, Managerial support, Recognition, and Facility.

***Keywords**: Bachelor of Science in Accountancy, Certified Public Accountants, Davao del Norte, Exploratory factor analysis, Factors affecting attrition, Non-experimental quantitative*

Introduction

Attrition refers to the process of reducing something's strength or effectiveness through sustained attack or pressure (Oxford English Dictionary 2018, para. 1). In an organization, it refers to a reduction or decrease in the size or strength of the workforce, or a gradual reduction in labor occurring through various means other than firing employees. Employees are the backbone of any organization and are irreplaceable; thus, a high attrition rate is a serious concern. An organization cannot exist without it. Businesses succeeding in retaining talent survive sustainably. Antoncic and Antoncic (2011, pp. 82-83) state that an employee's loyalty is directly based on job satisfaction. Staff are less likely to explore other career opportunities if organization establishes a more stable and effective workforce management.

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Employees play a vital role in achieving the organization’s goals (Dziuba, Ingaldi & Zhuravskaya 2020, p. 18). The most valuable asset for an organization is the people who put their effort into their work passionately (Ionel, Cornescu & Dumitru 2010, p. 925). The overall growth of an organization is greatly influenced by employees' commitment, interest, and job satisfaction (Vereb, Krajcsák & Kozák 2024, p. 51). Workforce stability is essential in establishing a good reputation and one factor in maintaining this employee loyalty. (Khanam, 2014, p. 160).

At present, organizations face a significAt present, high attrition rates is a significant challenge in numerous industries. A loss of a single employee will already have an impact to the company, much more with a substantial numbers who will resign. It would not just affect human resources; there would also be a scarcity of institutional knowledge, established business relationships, and finely honed skills. Considering that these attributes are complex and costly to replace (Bharati IMSR Journal 2015, para. 1).

In support of Bada and Lekan's (2022, p. 1252) statement, organizations worldwide experienced considerable staff mobility. This issue adversely affects workplace effectiveness and efficiency, especially long-term job stability. In addition, Surabhi (2024, para. 22) stated that when employee attrition is high, it significantly affects performance, culture, and, most of all, the financial stability of an organization.

The main factors contributing to high employee attrition are employees' personal reasons and the company's objective situation. For personal reasons, employees consider the working environment, their work, their level of satisfaction, their age, marital status, educational attainment, and the demographic area of their home address. On the other hand, in the company's objectives, factors such as wages, department category, and seniority also affect employee attrition (Chen 2023, p. 224).

In addition, Bhardwaj and Sharma (2024, p. 1) state that the leading cause of attrition within an organization is dissatisfaction with work. Their study confirms that all the factors used are significant and directly affect attrition. The respondents in their study were mainly youth aged 20-40 years. Work satisfaction is important for employees to deliver sound, effective, and efficient performance. Lack of contentment will lead to dissatisfaction, along with the biases in the organization. Satisfaction in the work environment is a crucial factor in reducing attrition.

Consequently, Barpanda and Athira (2022, p. 15) concluded in their study that the main reason for high employee attrition is most likely related to the human resource variables. These factors focused on the relationship with top management, career exploration, pay, the commission they will receive, and the level of appreciation an employee may receive from management. The working environment and its security are important factors in helping an employee stay longer in a given organization.

Employees tend to look for another organization to work with when their expectations are not met. Thus, a good relationship between employees and management is important.

This research was supported by-Herzberg's Motivation-Hygiene Theory, a twofactor theory that focuses on motivation and hygiene, and addresses job satisfaction and the factors that affect dissatisfaction. This theory was presented through the book of Herzberg, Mausner, and Snyderman, The Motivation to Work (1993, para. 11).

According to Herzberg et. al., the factors that affect motivation are achievement, advancement, work itself, recognition, growth, and responsibility. These factors greatly affect an employee's workplace satisfaction. On the other hand, the hygiene factors believed to contribute to dissatisfaction are company policy, relationship with peers, job security, relationship with supervisor, salary, and working conditions. This theory is believed to fulfill several criteria and is considered a functional theory of job satisfaction.

Research Objectives

This study aims to examine the factors affecting attrition among Certified Public Accountants (CPAs) in Davao del Norte. Considering the various types of motivation and work environments across industries in local and national settings, accountants explore which company best aligns with their preferences. That said, employee attrition is most likely to increase for reasons that differ from one person to another. Hence, determining which factors can influence attrition is vital to addressing this issue. Accountants will be able to assess their level of job satisfaction, improve competence, and perform their work productively.

This study also provides knowledge to the general public, such as employers, clients, managers, human resource professionals, accounting firms, regulatory bodies, particularly the Board of Accountancy (BOA), and professional organizations such as the Philippine Institute of Certified Public Accountants (PICPA). It will help them create a healthier work environment, stabilize business efficiency, provide employee development programs, strengthen retention strategies, identify employment concerns, and understand the overall work situation, which will serve as a guide in proposing laws and policies that support and protect employeremployee relationships. Moreover, the results of this research will make a significant contribution to the related literature. They will be utilized by future researchers in conducting their studies.

Material and Methods

This section shows the methods used in the study. It includes research respondents, instruments, design, and procedures.

Respondents

The respondents were the Certified Public Accountants in Davao del Norte. The information was obtained through the PICPA – Davao del Norte Chapter. The total number of members in good standing is 197, currently employed by specific organizations within the province. Since the focus of this study was to identify the factors of attrition, the target respondents were coming from different sectors of accounting. This study used Slovin's formula for the calculation of respondents with a margin error of 5%. It resulted to 132 Certfifed Public Accountants from a population of 197 Certfifed Public Accountants.

The respondents were selected using convenience sampling, ensuring data collection was feasible and cost-effective. The respondents are licensed CPAs who are actively practicing their profession. According to Dalawi, Isa, and Aimran (2025, p. 2), a sample size of 100 is considered acceptable for achieving reliable results in Explanatory Factor Analysis (EFA), provided that items exhibit sufficient factor loadings and adequate communalities. The respondents were coming from the four sectors of Accountancy Profession, Private, Public, Government, and Education, divided equally.

The study did not include those Certified Public Accountants who are retired individuals, the unemployed, and non-members of the Davao del Norte Chapter. Additionally, respondents had to willingly consent to participate and offer informed consent prior to engaging in the research. Demographic and professional characteristics, such as age, gender, years of experience, and accounting sector, were collected to evaluate the sample's diversity.

Instruments

This study utilized an adapted research instrument. Survey questions were obtained from related studies with the same purpose of identifying factors of attrition, namely: Ghanbahadur (2014), O'Harroll (2016), Patel et al. (2024), Ahmed et al. (2017), and Nasta (2007). This presented a valid and established research instrument. A structured format, such as a Likert scale, allows researchers to obtain sufficient information in a more organized and reasonable manner. It is used as a rating scale to measure attitudes, opinions, or perceptions in structured responses. It is composed of a series of statements or questions together with a symmetric range of response choices indicating the level of agreement or disagreement which was particularly adjusted aligned for accounting profession. A five-point scale consists of options covering from "Strongly Disagree" to "Strongly Agree", including also intermediate responses such as "Disagree", a neutral choice "Neither Agree nor Disagree, and lastly, "Agree" (Koo and Yang, 2025).

Design and Procedure

This research used an Exploratory Factor Analysis (EFA) method, a nonexperimental quantitative research design, to identify factors contributing to employee attrition among Certified Public Accountants in Davao del Norte. The objective of EFA is to determine the number of factors and characteristics of underlying factors (Lee, Zaniletti, Larson, Lewallen, Berry, and Kremers, 2022, p. 7). Furthermore, the use of EFA in this study is optimal for determining the factors contributing to employee attrition among CPAs in Davao del Norte because this method does not involve variable manipulation, focusing instead on observing and reporting the relationships among existing variables (Bonds-Raacke and Raacke 2014, p. 61).

This study followed an appropriate research protocol to ensure that everyone included in the study followed systematic data gathering procedures and adhered to the ethical guidelines. The study was conducted in the following step-by-step process: first, the construction of a research questionnaire based on and contextualized from previous related studies. Second, the submission of the developed questionnaire to the adviser and panel for verification and approval. Third, a formal written letter was prepared and addressed to the Dean of the University of Mindanao Tagum College to obtain authorization to conduct the study. Moreover, after the questionnaire was validated and approved by the adviser and panel, the research questionnaires were disseminated to the intended respondents, and data were gathered on paper and/or electronically using printed copies and Google Forms.

The researchers maintained the security and confidentiality of the collected data to ensure the respondents' safety and general well-being. After collecting all relevant data, the researchers conducted statistical analysis, interpreted the results, and drew conclusions and possible recommendations based on the study's findings.

Result and Discussion

The results revealed nine key components: Team performance, Job stability, work itself, Intended systematic exploration, Job preparation, Work security, Managerial support, Recognition, and Facility. This study employed Exploratory Factor Analysis (EFA) to reduce the data and examine the underlying structure of the variables using principal component analysis with a factor loading threshold of 0.50. Items that failed to meet this criterion were excluded from the analysis.

Kaiser-Meyer-Olkin (KMO) Index

Table 1 presents a test that was used to assess the overall sampling adequacy of the data for factor analysis. The KMO value ranges from 0 to 1, with values closer to 1 indicating that the dataset's variables are suitable for factor analysis. According to KMO criteria, 0.6 is considered mediocre but acceptable for conducting factor analysis. The results of this study showed a KMO value of 0.748, which exceeds the acceptable threshold of 0.6. The results indicated that the data are appropriate for exploratory factor analysis and can be grouped into smaller sets of variables. Accordingly, the dataset comprising 132 respondents was deemed suitable for factor analysis. Participants were also informed of their right to withdraw from the study at any stage without any consequences.

Table 1. KMO Result

Test	Value
Kaiser-MeyerOlkin Measure of Sampling Adequacy	0.748

Bartlett's Test of Sphericity

Table 2 presents a test to evaluate whether the dataset is suitable for factor analysis. The results showed a high approximate chi-square value of 16844 with 4851 degrees of freedom (df) and a p-value of < 0.001, indicating that the dataset is appropriate for factor analysis. The results of the Exploratory Factor Analysis (EFA) were determined using the latent root criterion, which involves examining the eigenvalues and the total variance explained by each factor. Based on this criterion, the analysis identified 9 components from the 99 items included in the statistical analysis. These nine factors collectively accounted for 63.7% of the dataset's cumulative variance, with the first two components accounting for the largest share.

Table 2. Bartlett's Test of Sphericity Result

Test	Value
Approximate ChiSquare (X^2)	16844
Degree of freedom (df)	4851
Significance	$p < 0.001$

Total Variance Explained

As shown in Table 3, the total variance analysis indicated that nine components were extracted. Component 1 has a total squared loading of 17.792, accounting for 17.971% of the variance. Component 2 has a total squared loading of 8.418, explaining 8.503% of the variance. Component 3 has a total squared loading of 7.229, which accounts for 7.302% of the variance. Component 4 has a total squared loading of 6.903, explaining 6.973% of the variance. Component 5 has a total squared loading of 6.314, accounting for 6.378% of the variance. Component 6 has a total squared loading of 6.134, accounting for 6.196% of the variance. Component 7 has a total squared loading of 4.439, explaining 4.484% of the variance. Component 8 has a total squared loading of 3.406, which accounts for 3.441% of the variance. Component 9 has a total squared loading of 2.406, explaining 2.430% of the variance. Overall, these nine components accounted for 63.7% of the total variance of attrition. The highest contributors to the percentage of variance are components 1 and 2.

Table 3. Total Variance Explained

Components	Rotation Sums of Squared Loadings		
	Total	% of variance	Cumulative %
1	17.792	17.971	18.0
2	8.418	8.503	26.5
3	7.229	7.302	33.8
4	6.903	6.973	40.7
5	6.314	6.378	47.1
6	6.134	6.196	53.3
7	4.439	4.484	57.8
8	3.406	3.441	61.2
9	2.406	2.430	63.7

Rotated Component Matrix

Table 4 presents the nine components or dimensions that determine the attrition among CPAs in Davao del Norte based on item loadings. Item loadings in factor analysis were used to identify latent constructs by grouping items that are strongly associated with the same factor. An item loading represents the degree of correlation between a specific item or variable and a latent factor, serving as a key measure of the strength of the relationship between an observed variable and the underlying construct it is intended to measure. In Exploratory Factor Analysis (EFA), a loading of 0.40 and above is generally considered acceptable. However, this study adopted a more stringent threshold of 0.50 to indicate a stronger and more meaningful relationship between the variables and their respective factors.

Table 4. Rotated Component Matrix

ITEMS	COMPONENTS								
	1 (Team Performance)	2 (Job Stability)	3 (Work Itself)	4 (Intended-Systematic Exploration)	5 (Job Preparation)	6 (Work Security)	7 (Managerial Support)	8 (Recognition)	9 (Facility)
54	0.775								
57	0.758								
58	0.747								
59	0.724								
64	0.713								
60	0.703								
63	0.7								
50	0.696								
53	0.69								
46	0.686								
56	0.684								
61	0.683								
62	0.683								
47	0.678								
65	0.677								
49	0.669								
67	0.655								
48	0.638								
55	0.636								
45	0.607								
66	0.603								
41	0.564								
42	0.624								
68	0.562								
30	0.526								
29	0.516								
76	0.5								
79		0.735							
80		0.702							
74		0.657							
77		0.647							
78		0.636							
75		0.624							
73		0.583							
35		0.535							
68		0.51							
5			0.78						
6			0.78						
10			0.739						
4			0.729						
11			0.693						
12			0.617						
3			0.575						
2			0.541						
98				0.86					
99				0.807					
96				0.791					
97				0.766					
95				0.702					
93				0.579					
94				0.523					
28					0.826				
27					0.817				
15					0.736				
18					0.729				
33					0.664				
32					0.654				
31					0.616				
14					0.576				
21						0.741			
19						0.682			
20						0.646			
23						0.558			
24						0.527			
26						0.506			
34						0.502			
85							0.74		
83							0.664		
84							0.646		
86							0.617		
87							0.528		
8								0.71	
9								0.686	
7								0.503	
38									0.691
39									0.644
37									0.522

Team Performance

This is determined as the first factor in component one. As shown in Table 5, the results revealed that the respondents are most likely to leave a company if the performance appraisal system is not fair and just, with a loading of 0.775. Suppose they feel that their opinions towards their work do not matter to their co-workers, with a loading of 0.758. They do not feel a team connection towards their coworkers, with a loading of 0.747. They find their work not meaningful with a loading of 0.684. Moreover, they feel discouraged about participating in group activities, with a loading of 0.636.

Table 5. Team Performance

Item	Team Performance	Loading
Q54	The performance appraisal system is not fair and just	0.775
Q57	I feel like my opinions about work do not matter to my co-workers	0.758
Q58	I do not feel a team connection with my co-workers	0.747
Q56	I find my work not meaningful	0.684
Q55	I feel discouraged from participating in group activities	0.636

This factor plays a significant role in CPA attrition. Supporting studies have shown that teamwork positively affects employee retention by fostering a sense of belonging and supportive peer relationships, which are especially important in professional roles that require coordination and accuracy (Syafri et al., 2023, p. 3). Additionally, research indicates that team support lowers turnover intention by improving job satisfaction and buffering the adverse effects of work stress and work–family conflict (Frontiers in Psychology, 2025, p. 5).

Job Stability

This is the second indicator identified that influences attrition among CPAs. It shows that they would consider looking for a new job if the organization starts downsizing with a loading of 0.657. The least stability in their job would demotivate them. It may. It may be considered looking for a new job opportunity with a loading of 0.647. They would consider looking for a new job if they faced the possibility of job discontinuity with a loading of 0.621. Lastly, they believed that job stability is one of the factors that causes the high attrition rate of the Accounting Industry, with a loading of 0.583.

Table 6. Job Stability

Item	Job Stability	Loading
Q74	I would consider looking for a new job if the organization starts downsizing	0.657
Q77	The least stability in my job would demotivate me and make me consider looking for a new job opportunity	0.647
Q75	I would consider looking for a new job if faced with the possibility of job discontinuity	0.621
Q73	Job stability is one of the factors causing the high attrition rate in the Accounting Industry	0.583

This factor provides security, reduces stress, and strengthens commitment. CPAs are less likely to leave when they feel that their positions are secure. Üngüren et al. (2024, p. 2) found that perceived job security reduces the adverse effects of work stress and burnout, which are common in high-pressure professions like accounting. Yansah et al. (2024, p. 4) reported that job security enhances overall job satisfaction, which, in turn, reduces employees' desire to quit.

Work Itself

As the third factor, when there is lack of needed empowerment to execute the job, attritions tend to occur. (loading= 0.78). They feel their job is neither challenging nor exciting (loading = 0.78). Lastly, they find their work unexciting (loading = 0.78). Their tasks are very repetitive, having a loading of 0.729.

Table 7. Work Itself

Item	Work Itself	Loading
Q5	I lack the necessary empowerment to perform my job effectively	0.78
Q6	My job is neither challenging nor exciting	0.78
Q4	I find my work unexciting, and my tasks are very repetitive	0.729

Work itself directly affects intrinsic motivation, job satisfaction, and professional fulfillment. When CPAs feel fulfilled and satisfied to their workloads, they are more likely to remain in the organization. Empirical evidence shows that meaningful and engaging work significantly reduces turnover intention by enhancing job satisfaction and work engagement (Steger et al., 2021, p. 6). Additionally, research indicates that task variety and job autonomy, which are core elements of the work itself, lower employees' intentions to leave by fostering a sense of purpose and control over their Work (Allan et al., 2020, p. 1). In the accounting profession, where repetitive tasks and excessive compliance work can contribute to burnout, well-designed, meaningful job roles are essential to preventing high CPA attrition.

Intended- Systematic Exploration

This is recognized as the fourth factor. Results found that when they are open to other career paths and exposed to research, it would affect their decision making to leave, with a loading of 0.791. Participating in internships, practicums, or volunteer work exposed them to new possibilities, making them more open to exploring alternative career paths with a loading of 0.702. Seeking opportunities to showcase their skills highlighted a potential mismatch between their abilities and their current work, making them consider other options, which have a loading of 0.579. Lastly, experiencing various work situations led them to dissatisfaction with their current work environment, increasing their desire to seek new opportunities with a loading of 0.523.

Table 8. Intended-Systematic Exploration

Item	Intended Systematic Exploration	Loading
Q96	Practice interviews and exploring different roles increased my awareness of alternative career paths that better align with my aspirations	0.791
Q95	Participating in internships, practicums, or volunteer work exposed me to new possibilities, making me more open to exploring alternative career paths	0.702
Q93	Seeking opportunities to showcase my skills highlighted a potential mismatch between my abilities and my current work, making me consider other options	0.579
Q94	Experiencing various work situations led to dissatisfaction with my current work environment, increasing my desire to seek new opportunities	0.523

Intended Systematic Exploration can also be understood as career exploration. It is a goal that an explorer aims to achieve by collecting information about their career. This gives individuals the opportunity to participate in a career development program and become better informed when making choices. As a result, professionals can secure desirable work and identify obstacles throughout the transition of their endeavor (Pham et al., 2024, p. 15).

Job Preparation

This is the fifth indicator in the component. The result indicated the reasons for attrition in this component. Respondents tend to seek other jobs when they feel no proficient mentor is assigned to them, with a loading of 0.826. They do not feel prepared to work in the accounting field with a loading of 0.817. Lastly, they find it challenging to meet the CPD requirements with a loading of 0.616.

Table 9. Job Preparation

Item	Job Preparation	Loading
Q28	There is no proficient mentor assigned for me	0.826
Q27	I do not feel prepared to work in the accounting field	0.817
Q31	I find it difficult to accomplish the CPD requirements	0.616

According to Chitwood (2024, p.5), there is a need for the existence of opportunities to learn and develop skills through mentorship programs, professional observation, and regular supervisory engagement, as these activities are essential to ensure that their staff is equipped with the proper knowledge and understanding to perform their task effectively. The lack of onboarding experiences, insufficient training, and poor mentorship and attention to new employees were identified as among the top causes of attrition (Scherbaum, 2026, p. 14).

Work Security

This is considered the sixth component. Results revealed the likelihood of attrition among CPAs when they feel uncomfortable in the area where their workplace is located, with a loading of 0.741; also, when they do not feel safe working at their workplace, with a loading of 0.682; lastly, when they have doubts about their job security, with a loading of 0.648.

Table 10. Work Security

Item	Work Security	Loading
Q21	I feel uncomfortable in the area where my workplace is located	0.741
Q19	I do not feel safe working at my workplace	0.682
Q20	I have doubts about my job security	0.648

This can also be referred to as job security. It is defined as an employee's confidence that they will not lose their job, which can increase creativity and positively affect performance (Atiq & Usmani, 2023, p. 13). In support of this factor, Jung et al. (2020, p. 6) found that job or work security is negatively associated with job performance, leading to a poor relationship with job engagement, which in turn causes attrition. Job security is recognized above the social and esteem needs in Maslow's hierarchy of needs. Moreover, when threatened, it can lead to various behavioral and personal problems (Baharim et al., 2024, p. 8).

Managerial Support

This is the seventh indicator of attrition. Respondents confirmed that they would consider seeking a new job when their supervisor does not help them build self-confidence to accomplish the mission and achieve the department's targets. This has a loading of 0.74. When managerial support is insufficient, it also has a loading of 0.664. Aside from that, they would consider looking for a new job when their supervisor does not support their work and does not appreciate their effort with a loading of 0.646; moreover, when their supervisor does not voluntarily find the crux of the problem and takes it with a loading of 0.617. Lastly, they would consider looking for a new job when their supervisor does not reward or punish them based on the outcome of their performance, with a loading of 0.528.

Table 11. Managerial Support

Item	Managerial Support	Loading
Q85	I would consider looking for a new job when my supervisor does not help me build up my self-confidence to accomplish the mission and achieve the department's target	0.74
Q83	I would consider looking for a new job when there is insufficient managerial support	0.664
Q84	I would consider looking for a new job when my supervisor does not support my work and does not appreciate my effort	0.646
Q86	I would consider looking for a new job when my supervisor does not voluntarily find the crux of the problem and take	0.617
Q87	I would consider looking for a new job when my supervisor does not give me a reward or punishment based on the result of my performance	0.528

According to Eletive (2026 Ep. 6), employees who experience higher job satisfaction, increased trust, and feel valued are those who feel supported by their managers, which can reduce the risk of attrition. In contrast, the absence of managerial support could lead to stress, disengagement, and an increased likelihood that employees will seek new job opportunities. Hence, supportive management is necessary to maintain employee retention.

Recognition

This is considered the eighth factor. This revealed perceptions among CPAs about finding another job if their manager rarely thanks them for a job well done, with a loading of .71. They also reported receiving insufficient recognition for their good work, with a loading of .688. Lastly, they do not feel appreciated when they achieve or complete a task with a loading of .503.

Table 12. Recognition

Item	Recognition	Loading
Q8	My manager rarely thanks me for a job well done	0.71
Q9	I receive insufficient recognition for my good Work	0.688
Q7	I do not feel appreciated when I achieve or complete a task	0.503

This supported the idea of Torres, Rebucas, De Castro, and Henson (2024, p. 1), who identified that insufficient appreciation or recognition, alongside other issues, contributed to high attrition. Dunn (2024, p. 3) also confirms that a lack of recognition is a well-documented driver of turnover in accounting, as employees who feel undervalued are significantly more likely to leave. This factor highlighted the necessity for organizations to cultivate cultures of regular appreciation, feedback, and acknowledgement to boost morale and retention among CPAs. Implementing genuine praise and rewards aligns with practical strategies to reduce talent loss in the profession.

Facility

Lastly, results found that respondents believe that attrition would likely occur when there is weak internet connection, with a loading of 0.691, when the computers are lacking for employees, with a loading of 0.644, and when they feel unsafe due to lacking of inspection, with a loading of 0.522.

Table 13. Facility

Item	Facility	Loading
Q38	The Wi-Fi in our office is poor	0.691
Q39	The computers are insufficient to accommodate employees.	0.644
Q37	I feel like there is a lack of proper inspection of the building	0.522

This aligns with the study by Fisher and Sherwood (2024, p. 1), which found that poor and outdated office facilities are associated with dissatisfaction and high turnover, especially in the accounting profession, where reliable tools are essential for working more efficiently. This result implied that organizations in Davao del Norte should invest in reliable technology infrastructure, adequate equipment, and regular facility maintenance to support efficient operations and retain CPAs.

Framework of factors affecting attrition among Certified Public Accountants in Davao del Norte

Figure 1 illustrates the framework derived from the study's results, consisting of nine indicators: Team Performance, Job Stability, Work itself, Intended systematic exploration, Job preparation, Work security, Managerial support, Recognition, and Facility. The figure served as a source for identifying the factors contributing to attrition among Certified Public Accountants in Davao del Norte. In support of Grant and Osanloo's (2014) statement, the graph serves as a "blueprint" or guiding framework for this study. This includes primary information, concepts, and beliefs of a theory.

Figure 1. Completed frameowork illustrating the factors affecting attrition among Certified Public Accountants in Davao del Norte

Conclusion

The study determined the factors affecting attrition among Certified Public Accountants in Davao del Norte. Data were collected through survey questionnaires and analyzed using statistical tools. Results revealed the several factors affecting attrition among CPAs in Davao del Norte which include how team performance influence teamwork in the workplace, status of the job stability, nature of the tasks they intend to perform, career assessment for better job opportunities, evaluating one's readiness in executing their work, degree of security towards their job, level of managerial support present in the workplace, acknowledgement and appreciation, and numbers of physical resources and facility comfort.

As observed in the results, T*eam performance* and *Job Stability* had the highest variance. The remaining seven factors considered to have a significa*nt impact on attrition among CPAs are: Work itself, Intended systematic exploration, Job preparation, Work security, Managerial support, Recognition,* and *Facility*. These nine components were combined to generate a model that best illustrates the factors affecting attrition among Certified Public Accountants.

Recommendation

The findings of this study, along with the developed model, served as a valuable tool for regulatory bodies, particularly the **Board of Accountancy (BOA), employers, clients, managers, accounting firms, and human resource professionals.** They can use this model to understand and address the key factors driving attrition among Certified Public Accountants (CPAs). By emphasizing Team performance and Job stability as the first two factors with the highest variance, firms can develop targeted strategies such as promoting teamwork, fostering a positive work environment, and building secure employment to maintain employee retention. Furthermore, professional organizations such as the **Philippine Institute of Certified Public Accountants** (PICPA) may use the study's findings to conduct seminars and workshops for CPAs, addressing attrition factors and promoting strategies for career development and job satisfaction.

Lastly, this study served as a reference for **future researchers.** It may be used for confirmatory factor analysis to validate the factor structure. The model developed in this paper provided a research-based result that would help identify new study topics, create organizational controls to minimize the occurrence of the drivers of attrition in the accounting profession, and analyze the effectiveness of different retention strategies.

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