

# Demographic Characteristics, Perfectionism, and Productivity Among Certified Public Accountants

DOI: <https://doi.org/10.47175/rielsj.v6i4.1250>

| Haries Ben B. Guillermo |

Liceo de Cagayan University –  
School of Business Administration  
and Accountancy, Philippines

[haries.hbg@gmail.com](mailto:haries.hbg@gmail.com)



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## ABSTRACT

This study examined perfectionism as a predictor of productivity among Certified Public Accountants (CPAs) in Cavite. A total of 102 licensed CPAs participated, representing diverse demographics in terms of age, sex, civil status, educational attainment, years of experience, employment sector, and organizational position. Using a researcher-made survey questionnaire, data were analyzed through descriptive statistics, correlation, and multiple regression. Findings revealed that participants exhibited a high level of adaptive perfectionism ( $M = 4.540$ ,  $SD = 0.507$ ) and a neutral level of maladaptive perfectionism ( $M = 3.072$ ,  $SD = 0.835$ ). Productivity across five dimensions—task completion efficiency, accuracy in financial reporting, workload management, meeting deadlines, and adaptability to work demands—was consistently high. Correlation analysis showed that age, educational background, and years of experience were significantly related to productivity, while sex, civil status, type of employment, and position were not. Adaptive perfectionism was positively and significantly correlated with productivity ( $\rho = .427$ ,  $p < .001$ ) and emerged as the only significant predictor in regression analysis ( $B = 0.234$ ,  $\beta = .281$ ,  $p = .015$ ). Maladaptive perfectionism demonstrated no significant relationship. These findings validate the Achievement Goal Theory and Cognitive Appraisal Theory, affirming that adaptive perfectionism—when characterized by high personal standards, motivation, and resilience—serves as a critical driver of productivity in the accounting profession.

## KEYWORDS

Adaptive perfectionism; maladaptive perfectionism; productivity; Certified Public Accountants; cavite

## INTRODUCTION

Perfectionism is a key psychological trait that affects workplace performance, especially in high-stakes fields like accounting. International research shows that perfectionism can be both beneficial and harmful—enhancing productivity when adaptive, but leading to stress, burnout, and impaired sleep when excessive (Palo & Das, 2020). Findings across regions also vary: in North America it is linked to job stress among financial professionals (Kızıloğlu et al., 2021); in Europe it predicts engagement only when paired with high self-efficacy (Spagnoli et al., 2021); and in Asia it interacts with workplace culture, influencing performance in settings with rigid standards (Cao & Zhang, 2021).

In the Philippines, perfectionism among Certified Public Accountants (CPAs) is shaped by strict professional regulations, including the Philippine Accountancy Act of 2004 (RA 9298) and the International Code of Ethics for Professional Accountants. These frameworks demand accuracy, integrity, and sound judgment, which may encourage perfectionistic work behaviors. Local studies indicate that CPAs in high-pressure environments—such as audit

and corporate finance—face elevated stress and burnout related to perfectionism (Dordunu et al., 2020; Varma & Malhotra, 2020). However, research specifically focusing on CPAs in Cavite remains limited despite the province’s rapid economic growth and increasing demand for financial services.

Existing literature highlights the need for more localized studies, as the impact of perfectionism varies across work environments and cultures (Spagnoli et al., 2021). Addressing such gaps is essential, especially within the accounting sector where expectations for precision are high.

This study supports UN Sustainable Development Goal 8 (Decent Work and Economic Growth) by examining how perfectionism influences job performance and productivity among CPAs. Focusing on Cavite, it aims to identify factors that drive perfectionistic tendencies, distinguish between adaptive and maladaptive forms, and determine their effects on work efficiency and well-being. The results are expected to guide accounting firms and policymakers in creating strategies that promote balanced performance standards, reduce burnout risk, and enhance overall job satisfaction and productivity.

### **Objective of the Study**

The main objective of this study was to examine perfectionism as a predictor of productivity among Certified Public Accountants (CPAs).

## **RESEARCH METHODS**

The study was conducted in Cavite, Philippines, focusing on Certified Public Accountants (CPAs) working in public practice, corporate finance, government agencies, academe, and independent consultancy. Cavite’s rapidly developing economic landscape made it an ideal setting to examine how perfectionism influences job performance and productivity across diverse accounting roles and work arrangements, including office-based, remote, and hybrid setups. Using a descriptive-correlational and causal research design, the study described CPAs’ demographic profiles, assessed levels of adaptive and maladaptive perfectionism, examined their relationship with productivity indicators, and tested whether perfectionism predicts workplace performance through regression analysis. A total of 100 CPAs were selected through simple random sampling from PICPA directories and firm rosters to ensure a representative sample. Data were gathered using a researcher-made, expert-validated questionnaire that measured demographics, perfectionism traits, job performance, and productivity using a five-point Likert scale. Validity was ensured through content, face, construct, and criterion validation, while reliability was established via pilot testing, test-retest procedures, and Cronbach’s alpha. Ethical protocols were strictly observed during data collection, including informed consent, confidentiality, voluntary participation, and secure data handling. Surveys were distributed online and in print, with responses analyzed using descriptive statistics, Pearson correlation, and regression techniques. Qualitative content analysis supplemented quantitative findings to support the creation of an intervention program. Overall, the combined methods provided a comprehensive understanding of how perfectionism shapes performance and productivity among CPAs in Cavite.

## **RESULTS AND DISCUSSION**

### **Profile of the Participants**

The profile of the 102 CPA participants revealed a diverse group across multiple demographic and professional categories. In terms of age, the largest proportion belonged to the 31–35 age group (31.3%), followed by those aged 26–30 (24.5%) and 41 and above

(17.6%), indicating that most respondents were in their early to mid-career stages where workplace expectations and perfectionism tendencies are actively developing. The sample was nearly gender-balanced, with 51% male and 49% female, reflecting the equitable participation of both sexes in the accounting profession. Most respondents were single (58%), with 39% married and only a few widowed or separated, suggesting that many CPAs were still building their careers and professional identities. Regarding educational attainment, a majority held bachelor’s degrees (60.8%), while 30.4% had master’s degrees and 8.8% completed doctorate programs, demonstrating a strong commitment to academic and professional advancement.

In terms of experience, almost half of the participants (47%) had been practicing for more than ten years, supported by early-career groups with 1–3 years (24.6%) and mid-career practitioners with 7–10 years of experience (16.7%). Employment sectors were also varied, with CPAs working in commerce and industry (35.4%), public practice (28.4%), government (25.5%), and academe (10.7%), highlighting the wide range of financial and auditing roles represented. Lastly, most CPAs held senior positions, with 58.8% serving as partners, followed by junior accountants (16.7%), accounting managers (11.8%), and finance controllers (7.8%), while smaller numbers occupied internal auditor, state auditor, and junior auditor roles. This overall profile reflects a workforce that is experienced, well-educated, and professionally diverse, offering a strong foundation for examining how perfectionism relates to productivity across different career stages and organizational roles.

**Table 1.** Level of perfectionism of the participants in terms of Adaptive

<b>Indicator</b>	<b>Mean</b>	<b>SD</b>	<b>Description</b>	<b>Interpretation</b>
1. I set high standards for myself to achieve excellence in my work.	4.598	0.633	Strongly Agree	Very High
2. I feel motivated when I am challenged with complex accounting tasks.	4.480	0.671	Agree	High
3. I organize my work systematically to avoid errors.	4.529	0.699	Agree	High
4. I take pride in producing accurate and high-quality output.	4.608	0.647	Strongly Agree	Very High
5. I view constructive criticism as an opportunity to improve my professional skills.	4.647	0.557	Strongly Agree	Very High
6. I feel a sense of accomplishment when I do something flawlessly	4.755	0.620	Strongly Agree	Very High
7. I am motivated by the desire to improve and do better	4.696	0.577	Strongly Agree	Very High
8. I believe that striving for perfection helps me grow	4.373	0.757	Agree	High
9. I feel proud when I meet my own standards	4.667	0.586	Strongly Agree	Very High
10. I enjoy setting challenging goals for myself	4.480	0.671	Agree	High
11. I strive to be as perfect as I can be	4.108	0.855	Agree	High
<b>Overall Mean</b>	<b>4.540</b>	<b>0.507</b>	<b>Agree</b>	<b>High</b>

Table 1 reveals that the participants exhibited a high to very high level of adaptive perfectionism, with an overall mean score of 4.540 and a standard deviation of 0.507. The highest-rated item was “I feel a sense of accomplishment when I do something flawlessly” with a mean of 4.755, followed by “I am motivated by the desire to improve and do better” (4.696) and “I feel proud when I meet my own standards” (4.667), all interpreted as “Very

High Level” indicators. These responses suggest that the CPAs in the study strongly associate personal satisfaction and professional fulfillment with meeting self-imposed standards of excellence.

The data indicates that adaptive perfectionism is a defining trait among CPAs in Cavite. This form of perfectionism is characterized by setting high standards, enjoying challenging goals, taking pride in accuracy, and being open to constructive criticism. According to Sepehri et al. (2020) and Yang et al. (2021), adaptive perfectionism is positively associated with productivity, resilience, and effective performance in high-pressure roles. These findings suggest that the perfectionist tendencies of the participants are driven more by internal motivation and self-improvement than by fear of failure or external judgment—traits that enhance job satisfaction and effectiveness.

The implication of this is that adaptive perfectionism, when properly harnessed, contributes positively to CPA performance. As noted by Wang (2023) and Gioiosa et al. (2024), professionals with this mindset are more likely to handle complex tasks, maintain quality output, and pursue continuous growth. The participants’ openness to feedback and structured approach to work reflect a healthy perfectionist mindset that supports long-term success. Therefore, fostering adaptive perfectionism within the workplace—through mentorship, goal-setting, and constructive evaluations—can serve as a strategy to boost both individual and organizational productivity in the accounting profession.

**Table 2.** Level of perfectionism of the participants in terms of Maladaptive

Indicator	Mean	SD	Description	Interpretation
1. I feel anxious when I make even minor mistakes in my work.	3.431	1.067	Neutral	Moderately High
2. I often dwell on what I could have done better, even after meeting deadlines.	3.539	1.012	Neutral	High
3. I fear being judged if my output is not perfect.	3.294	1.215	Neutral	Moderately High
4. I sometimes delay submitting tasks because I feel they are not flawless.	3.069	1.171	Neutral	Moderately High
5. I feel mentally exhausted from trying to meet unrealistic standards I set for myself.	3.069	1.110	Neutral	Moderately High
6. I feel stressed when I can’t control every detail of a task.	3.275	1.162	Neutral	Moderately High
7. I often compare my performance to others and feel inferior.	2.667	1.205	Neutral	Moderately High
8. I dwell on my mistakes for a long time.	2.637	1.088	Neutral	Moderately High
9. I avoid starting tasks if im not sure I can do them perfectly.	2.608	1.064	Neutral	Moderately High
10. I am overly critical of myself when I fail to meet my goals.	3.039	1.143	Neutral	Moderately High
11. I feel anxious when things don’t go exactly as planned	3.392	1.118	Neutral	Moderately High
12. I worry about what others think if I don’t do something perfectly	2.843	1.217	Neutral	Moderately High
<b>Overall Mean</b>	<b>3.072</b>	<b>0.835</b>	<b>Neutral</b>	<b>Moderately High</b>

Table 2 displays that the participants demonstrated an overall neutral level of maladaptive perfectionism, with a mean score of 3.072 and a standard deviation of 0.835. Among the indicators, the highest-rated item was “I often dwell on what I could have done better, even after meeting deadlines” with a mean of 3.539, interpreted as a high level, while all other

statements fell within the neutral range. This suggests that while some CPAs occasionally experience self-critical thoughts or post-task rumination, most do not consistently exhibit the more harmful patterns associated with maladaptive perfectionism.

Maladaptive perfectionism is often characterized by anxiety over mistakes, fear of judgment, and excessive self-criticism—traits linked to emotional exhaustion and reduced productivity (Sepehri et al., 2020; Yang et al., 2021). The neutral average among the participants indicates that, on the whole, they maintain a balanced psychological outlook, even under high work demands. This finding aligns with previous literature, which notes that professionals with strong adaptive traits can suppress or manage maladaptive tendencies through self-regulation and healthy coping strategies (Handoko & Giok, 2021; Wang, 2023).

The relatively low levels of items like “I avoid starting tasks if I’m not sure I can do them perfectly” (mean = 2.608) and “I dwell on my mistakes for a long time” (mean = 2.637) suggest that most CPAs in the study do not let perfectionism hinder task initiation or recovery from setbacks. This is a positive indicator, as high levels of maladaptive perfectionism have been linked to procrastination, burnout, and decreased performance (Gioiosa et al., 2024; Ge, 2024). Therefore, while some elements of maladaptive thinking are present, they appear to be minimal and not dominant within the sample group—highlighting the overall psychological resilience of CPAs in Cavite.

**Table 3.** Level of productivity of the participants in terms of task completion efficiency

Indicator	Mean	SD	Description	Interpretation
1. I complete assigned tasks in a timely manner without sacrificing quality.	4.196	0.732	Agree	High
2. I maximize my productivity during work hours.	4.333	0.665	Agree	High
3. I finish my work faster than expected when needed.	4.235	0.692	Agree	High
4. I maintain focus and avoid distractions while working.	3.882	0.824	Agree	High
5. I use efficient methods to complete my accounting tasks.	4.304	0.577	Agree	High
6. I am able to adjust quickly to changes in task priorities.	4.284	0.635	Agree	High
7. I maintain a steady pace of work throughout the day.	4.000	0.758	Agree	High
8. I complete tasks with minimal supervision.	4.520	0.641	Strongly Agree	Very High
9. I use my time effectively to maximize productivity.	4.314	0.545	Agree	High
10. I rarely need extensions to complete my work.	3.931	0.787	Agree	High
11. I can handle multiple tasks without compromising quality or speed.	3.941	0.781	Agree	High
12. I consistently deliver outputs on or before the deadline.	4.225	0.673	Agree	High
<b>Overall Mean</b>	<b>3.072</b>	<b>0.835</b>	<b>Neutral</b>	

Table 3 shows that the CPA participants reported a high level of task completion efficiency, with an overall mean of 4.181 and a standard deviation of 0.484. All 12 indicators received average ratings interpreted as "High Level," with the highest-rated item being “I complete tasks with minimal supervision” (mean = 4.520), interpreted as Very High Level. This suggests that most CPAs possess a strong sense of independence and accountability in their work, enabling them to meet expectations without the need for constant oversight.

The data reflects positively on the work habits and time management of CPAs in Cavite. Participants reported effectively using their time (mean = 4.314) and adapting quickly to shifting priorities (mean = 4.284), which are key attributes of professionals working in fast-paced and detail-oriented environments like accounting and auditing. According to Gioiosa et al. (2024) and Wang (2023), task completion efficiency is a strong predictor of overall

work productivity and is often influenced by structured work habits, self-motivation, and high personal standards—all of which align with traits of adaptive perfectionism.

The findings also support prior literature suggesting that CPAs who maintain focus, meet deadlines consistently, and handle multiple tasks efficiently tend to experience better job performance and lower stress (Yang et al., 2021; Handoko & Giok, 2021). The high ratings across all productivity indicators indicate that these professionals have developed not only the technical skills but also the behavioral discipline necessary for sustained performance. This points to a workforce that is both competent and reliable—an asset to any organization operating in compliance-sensitive industries.

**Table 4.** Level of productivity of the participants in terms of accuracy in financial reporting

Indicator	Mean	SD	Descrip tion	Interpre tation
1. I consistently produce error-free financial reports.	3.765	0.747	Agree	High
2. I double-check figures and documents to ensure accuracy.	4.333	0.635	Agree	High
3. I follow standard accounting practices to minimize reporting errors.	4.382	0.661	Agree	High
4. I am confident in the correctness of my financial outputs.	4.176	0.620	Agree	High
5. I take time to validate data before finalizing reports.	4.382	0.614	Agree	High
6. I regularly review and update financial records to maintain accuracy.	4.353	0.655	Agree	High
7. I ensure that financial reports reflect the true financial position of the organization.	4.402	0.633	Agree	High
8. I am attentive to detail when preparing financial statements.	4.353	0.655	Agree	High
9. I use reliable sources and documentation to support financial entries.	4.471	0.592	Agree	High
10. I consistently produce financial reports that require minimal or no corrections.	4.127	0.699	Agree	High
11. I verify the completeness and correctness of financial data before reporting.	4.392	0.600	Agree	High
12. I maintain accuracy even when working under time pressure.	4.225	0.612	Agree	High
<b>Overall Mean</b>	<b>4.280</b>	<b>0.521</b>	<b>Agree</b>	<b>High</b>

Table 4 reveals that the participants demonstrated a high level of accuracy in financial reporting, with an average mean of 4.280 and a standard deviation of 0.521. All items were rated “Agree,” indicating consistent attention to detail and error prevention. The highest-rated indicator was “I use reliable sources and documentation to support financial entries” (mean = 4.471), followed closely by “I ensure that financial reports reflect the true financial position of the organization” (mean = 4.402). These findings suggest that CPAs in Cavite emphasize precision, compliance, and transparency in their financial outputs.

This high standard of accuracy aligns with the notion that accuracy is not just a technical requirement but a professional ethic within the accounting field. As supported in the manuscript, the demand for precision in financial reporting stems from the CPA’s role in ensuring fiscal accountability and public trust (see RRL, lines referencing DeLange et al., 2015 and Garcia et al., 2020). These scholars emphasized that accurate reporting is linked to

reputational integrity and regulatory compliance, both of which are critical in both public and private accounting practice.

Furthermore, the study cites that accuracy is a performance metric influenced by perfectionism, especially its adaptive form. CPAs who display adaptive perfectionist traits tend to have heightened attention to detail and intrinsic motivation to avoid errors (Garcia et al., 2020; Wang, 2023). This supports the high scores in items such as “I double-check figures and documents to ensure accuracy” and “I verify the completeness and correctness of financial data before reporting,” both of which reflect perfectionist tendencies directed toward professional excellence. These findings not only validate the CPA’s technical competence but also their psychological investment in high-quality output.

**Table 5.** Level of productivity of the participants in terms of accuracy in workload management

Indicators	Mean	SD	Descrip tion	Interpre tation
1. I manage multiple responsibilities without feeling overwhelmed.	3.863	0.797	Agree	High
2. I plan my workload ahead to meet all expectations.	4.206	0.722	Agree	High
3. I balance my work across different tasks effectively.	4.196	0.598	Agree	High
4. I know when to ask for help or delegate when workload increases.	4.324	0.692	Agree	High
5. I rarely fall behind on my scheduled tasks.	3.853	0.776	Agree	High
6. I am confident in my ability to handle my current workload efficiently.	4.196	0.675	Agree	High
7. I communicate with my supervisor when my workload becomes unmanageable.	4.245	0.681	Agree	High
8. I maintain a consistent level of productivity even during busy periods	4.176	0.570	Agree	High
9. I complete urgent and important tasks without neglecting others.	4.245	0.620	Agree	High
10. I adjust my work schedule when unexpected tasks arise.	4.324	0.647	Agree	High
11. I rarely miss deadlines due to poor workload planning.	4.069	0.774	Agree	High
12. I can prioritize tasks effectively to manage my workload.	4.333	0.635	Agree	High
<b>Overall Mean</b>	<b>4.169</b>	<b>0.504</b>	<b>Agree</b>	<b>High</b>

Table 5 shows that CPAs reported a high level of productivity in managing their workload, with an overall mean score of 4.169 and a standard deviation of 0.504. All twelve indicators received a rating of “Agree,” signifying a consistent ability among participants to plan, prioritize, and complete tasks efficiently. The highest-rated statement was “I can prioritize tasks effectively to manage my workload” (mean = 4.333), followed by “I adjust my work schedule when unexpected tasks arise” and “I know when to ask for help or delegate when workload increases” (both mean = 4.324). This highlights the participants’ flexibility, adaptability, and decision-making skills—critical competencies in workload management.

The ability to handle multiple tasks without compromising quality is consistent with findings in the manuscript emphasizing that adaptive perfectionism is linked with efficient work behavior and proactive coping. As cited in the study, Tan (2019) emphasized that professionals with high self-regulation skills are better equipped to manage workloads without experiencing cognitive overload. Similarly, Rivera and Bautista (2021) noted that strong organizational skills and the ability to reprioritize are essential for maintaining productivity in demanding environments, especially in fields like accountancy where multiple deadlines often overlap.

Furthermore, discusses how effective workload management not only boosts individual performance but also reduces the risk of burnout. Garcia et al. (2020) observed that CPAs who are able to manage tasks strategically tend to report higher job satisfaction and lower stress levels. The consistent high ratings for items such as “I maintain a consistent level of productivity even during busy periods” and “I rarely miss deadlines due to poor workload planning” support this connection. These findings reinforce the idea that well-developed workload management strategies are a key marker of productivity among CPAs—and are likely enhanced by adaptive perfectionism traits.

**Table 6.** Level of productivity of the participants in terms of meeting deadlines

Indicators	Mean	SD	Descrip tion	Interpre tation
1. I consistently submit reports and tasks on or before the deadline.	4.294	0.683	Agree	High
2. I prepare ahead of time to avoid last-minute rushes.	4.225	0.757	Agree	High
3. I set personal deadlines to ensure timely submissions.	4.333	0.694	Agree	High
4. I inform relevant parties in advance if delays are unavoidable.	4.431	0.637	Agree	High
5. I finish urgent tasks promptly when required.	4.422	0.604	Agree	High
6. I use tools or strategies to track and meet deadlines consistently.	4.275	0.647	Agree	High
7. I am known for being reliable in submitting work on time.	4.235	0.747	Agree	High
8. I adjust my workflow to accommodate changing deadlines.	4.314	0.645	Agree	High
9. I communicate proactively if I anticipate missing a deadline.	4.343	0.554	Agree	High
10. I complete urgent tasks without compromising quality.	4.255	0.624	Agree	High
11. I prioritize tasks based on their deadlines.	4.412	0.635	Agree	High
12. I am able to manage my time effectively to meet tight deadlines.	4.324	0.647	Agree	High
<b>Overall Mean</b>	<b>4.322</b>	<b>0.504</b>	<b>Agree</b>	<b>High</b>

Table 6 reveals that the participants demonstrated a high level of productivity in meeting deadlines, with an overall mean score of 4.322 and a standard deviation of 0.504. All twelve items were rated within the "Agree" range, indicating consistent practices of timeliness and reliability among CPAs. The highest-rated item was “I inform relevant parties in advance if

delays are unavoidable” (mean = 4.431), followed closely by “I finish urgent tasks promptly when required” (mean = 4.422) and “I prioritize tasks based on their deadlines” (mean = 4.412). These findings highlight proactive communication, adaptability, and prioritization as key traits of the respondents.

The results align with the manuscript’s discussion that time management and structured planning are vital for sustaining productivity in the accounting profession. CPAs with strong deadline management strategies perform better in high-pressure tasks, especially in audits and compliance reporting. Similarly, Aniceto et al. (2024) emphasized that effective scheduling and personal deadline-setting, such as those reflected in item 3 (“I set personal deadlines to ensure timely submissions”), reduce last-minute stress and improve efficiency.

Moreover, the data points out that deadline adherence is not only about speed but also about maintaining work quality under time constraints. Wang (2023) found that CPAs who balance timeliness with accuracy are more effective in managing multiple engagements, while Sitepu et al. (2020) noted that deadline pressure can impact audit quality if not properly managed. The participants’ high ratings across items such as “I complete urgent tasks without compromising quality” (mean = 4.255) demonstrate that the CPAs in Cavite are able to maintain both efficiency and precision, validating their reliability as professionals.

**Table 7.** Level of productivity of the participants in terms of adaptability to work demands

Indicators	Mean	SD	Description	Interpretation
1. I adjust quickly to new work procedures or policies	4.176	0.604	Agree	High
2. I stay productive even when priorities change unexpectedly.	4.176	0.620	Agree	High
3. I remain calm and focused under pressure.	4.196	0.675	Agree	High
4. I can handle sudden increases in workload.	4.010	0.738	Agree	High
5. I embrace challenges as opportunities for growth	4.392	0.583	Agree	High
6. I am comfortable working in dynamic or fast-paced environments.	4.216	0.639	Agree	High
7. I respond positively to feedback and use it to improve my work.	4.343	0.554	Agree	High
8. I maintain performance levels despite changes in workload or deadlines.	4.225	0.595	Agree	High
9. I can shift between tasks efficiently when needed	4.275	0.583	Agree	High
10. I am open to learning new skills to meet changing job requirements.	4.500	0.502	Agree	High
11. I stay focused and effective even in high-pressure situations.	4.186	0.671	Agree	High
12. I can adapt to new tools, systems, or procedures with minimal difficulty.	4.284	0.635	Agree	High
<b>Overall Mean</b>	4.248	0.461	Agree	High

Table 7 reveals that the participants demonstrated a high level of productivity in terms of adaptability to work demands, with an overall mean score of 4.248 and a standard deviation of 0.461. All twelve items were rated within the "Agree" range, showing that CPAs in Cavite are flexible and capable of adjusting to new challenges and workplace changes. The highest-rated item was “I am open to learning new skills to meet changing job requirements” (mean = 4.500), followed by “I embrace challenges as opportunities for growth” (mean = 4.392) and “I respond positively to feedback and use it to improve my work” (mean = 4.343). These

findings highlight the participants' readiness for continuous learning, resilience, and openness to constructive improvement.

The results are consistent with the manuscript's discussion emphasizing adaptability as a key factor in sustaining productivity in the accounting profession. Wulan et al. (2024) highlighted that CPAs must remain competent in the face of evolving financial regulations and technological advancements. Similarly, Suarta et al. (2023) pointed out that modern accountants are increasingly required to possess problem-solving and digital literacy skills to meet workplace demands. Mutlu et al. (2022) further noted that adaptability was particularly tested during the COVID-19 pandemic, where professionals had to adjust to remote audits and new systems, reinforcing its importance in maintaining performance.

Moreover, the findings underscore that adaptability not only ensures efficiency but also strengthens long-term career growth and resilience. Ülker and Koç (2024) observed that adaptability enables CPAs to thrive in emerging fields such as forensic accounting and blockchain reporting. Montgomery and James (2022) also found that accountants with strong adaptability can maintain productivity in high-pressure environments and leverage changes as opportunities for growth. The participants' strong ratings across items such as "I maintain performance levels despite changes in workload or deadlines" (mean = 4.225) validate their ability to remain productive despite dynamic and demanding work conditions.

**Table 8.** Significant Relationship between Level of Productivity and Demographic Characteristics

Variables Correlated	Variable 2	Correlation Coefficient	p-value	Decision	Remarks
Age		.291	.003	Reject $H_0$	Significant
Sex		-.010	.923	Accept $H_0$	Not significant
Civil Status		.161	.106	Accept $H_0$	Not significant
Educational and Professional Background	Level of Productivity	.263	.008	Reject $H_0$	Significant
Years of Experience as CPA		.252	.011	Reject $H_0$	Significant
Type of Employment		.046	.644	Accept $H_0$	Not significant
Current Position in the Organization		.151	.129	Accept $H_0$	Not significant
Adaptive Perfectionism		.427	<.001	Reject $H_0$	Significant
Maladaptive Perfectionism		-.102	.309	Accept $H_0$	Not Significant

Legend: Significant  $p < .05$ ; Not significant  $p \geq .05$

Table 8 presents the correlation analysis showing the relationship between the level of productivity and various demographic characteristics of the Certified Public Accountants (CPAs) in Cavite, alongside their levels of perfectionism. The analysis reveals that age, educational and professional background, years of experience, and adaptive perfectionism are significantly correlated with productivity, while other variables did not exhibit a meaningful relationship.

Age showed a weak positive correlation with productivity ( $\rho = .291$ ,  $p = .003$ ), indicating that older CPAs tend to display slightly higher productivity levels. This can be attributed to professional maturity, refined judgment, and stronger self-regulation developed over years of practice. As supported by Yang et al. (2021), mature professionals often demonstrate enhanced goal orientation and emotional stability, which strengthen commitment and task efficiency. Similarly, De Vries and Speklé (2024) emphasized that experience accumulated over time leads to better stress management and consistency in task performance, critical traits in accounting work.

A significant positive correlation was also found between educational and professional background and productivity ( $\rho = .263, p = .008$ ). CPAs with higher educational qualifications or advanced certifications were generally more productive. This aligns with Parsons et al. (2020), who asserted that advanced accounting education fosters analytical competence, ethical awareness, and attention to detail—skills essential for high performance. Supporting this, Handoko and Giok (2021) reported that continuous professional development cultivates resilience and adaptability, enhancing work efficiency.

Years of experience as a CPA also exhibited a weak but significant positive correlation with productivity ( $\rho = .252, p = .011$ ), suggesting that seasoned accountants tend to be more efficient and accurate in their work. Experienced professionals have developed proficiency in managing workloads and resolving complex accounting issues. This aligns, that longer exposure to real-world financial challenges enhances critical thinking and decision-making accuracy, both vital for maintaining productivity.

Furthermore, adaptive perfectionism showed a moderate and statistically significant correlation with productivity ( $\rho = .427, p < .001$ ). This indicates that CPAs who set high standards and strive for excellence without excessive self-criticism are more likely to achieve optimal performance. Wang (2023) emphasized that adaptive perfectionists use self-imposed goals as motivation to improve, fostering greater efficiency, accuracy, and ethical judgment. Likewise, Sepehri et al. (2020) noted that adaptive perfectionism promotes resilience and sustained motivation, leading to higher productivity and job satisfaction.

Conversely, sex ( $\rho = -.010, p = .923$ ), civil status ( $\rho = .161, p = .106$ ), type of employment ( $\rho = .046, p = .644$ ), and current position ( $\rho = .151, p = .129$ ) did not show significant correlations with productivity. This suggests that gender, marital status, and job type do not substantially determine work output among CPAs. Diokno and Peprah (2021) and Luhova (2023) explained that productivity in professional accounting is primarily influenced by technical competence, task engagement, and work environment rather than by personal demographic attributes. Likewise, asserted that institutional culture, technology integration, and ethical frameworks are stronger determinants of productivity than demographic distinctions.

Lastly, maladaptive perfectionism demonstrated a weak negative but non-significant correlation with productivity ( $\rho = -.102, p = .309$ ). This indicates that excessive self-criticism and fear of mistakes do not necessarily predict lower productivity but may still hinder consistent performance. Ge (2024) and Sepehri et al. (2020) highlighted that maladaptive perfectionism often results in procrastination, burnout, and anxiety, which negatively affect task completion and efficiency.

In summary, the results highlight that professional maturity, educational attainment, and accumulated experience, coupled with adaptive perfectionist tendencies, play crucial roles in enhancing CPA productivity. These findings underscore the importance of continuous training and self-improvement programs that promote adaptive perfectionism and technical competence, rather than relying solely on demographic characteristics.

**Table 9.** Multiple Linear Regression Predicting Level of Productivity from Demographic Factors and Perfectionism (N = 102)

Predictor Variable	Coefficients <sup>a</sup>				
	B	SE B	$\beta$	t	p
(Constant)	2.437	0.442	—	5.513	<.001
Age	0.074	0.065	.181	1.131	.261
Sex	0.022	0.097	.022	0.231	.818
Civil Status	0.018	0.091	.022	0.204	.839

Educational Background	0.138	0.081	.175	1.705	.092
Years of Experience as CPA	-0.010	0.062	-.024	-0.157	.875
Type of Employment	-0.007	0.051	-.014	-0.141	.888
Current Position	0.001	0.023	.005	0.046	.964
Perfectionism (General)	0.187	0.146	.218	1.279	.204
Adaptive Perfectionism	0.234	0.094	.281	2.479	.015*
Maladaptive Perfectionism	-0.131	0.094	-.221	-1.389	.168

**Model Summary:**  $R = .504$ ,  $R^2 = .254$ , Adjusted  $R^2 = .172$ ,  $F(10, 91) = 3.098$ ,  $p = .002$

**Note.** Dependent Variable: *Productivity*, \* $p < .05$

Table 9 shows the multiple linear regression analysis conducted to determine which variables, either singly or in combination, significantly predicted the level of productivity among the participants. The overall regression model was statistically significant,  $F(10, 91) = 3.098$ ,  $p = .002$ , with an  $R^2$  value of .254 and an adjusted  $R^2$  of .172, indicating that approximately 25.4% of the variance in productivity could be explained by the combined predictors in the model.

Among the predictor variables, adaptive perfectionism emerged as the only statistically significant predictor of productivity ( $B = 0.234$ ,  $\beta = .281$ ,  $p = .015$ ). This finding is consistent with Wang (2023), Choi (2023), and Sepehri et al. (2020), who emphasized that adaptive perfectionism fosters high personal standards, motivation, and efficiency without the detrimental effects of excessive self-criticism. Similarly, Yang et al. (2021) noted that adaptive perfectionists demonstrate resilience, effective time management, and goal-oriented behaviors, all of which translate into sustained workplace productivity.

In contrast, all other demographic and professional variables—including age, sex, civil status, educational and professional background, years of experience as a CPA, type of employment, and current position—as well as maladaptive perfectionism, did not significantly predict productivity ( $p > .05$  for all). This aligns with Ge (2024) and Handoko & Giok (2021), who found that maladaptive perfectionism often leads to procrastination, indecisiveness, and stress, which hinder rather than enhance efficiency. Furthermore, Suhayati (2022) and De Vries & Speklé (2024) highlighted that while demographic and organizational factors shape workplace dynamics, they are not always direct predictors of productivity without the presence of strong internal motivators such as adaptive perfectionism.

In summary, adaptive perfectionism stood out as the strongest and only significant predictor of productivity in the model, underscoring its central role in enhancing professional performance. This result reinforces the Achievement Goal Theory (Elliot & McGregor, 2001) and Cognitive Appraisal Theory (Lazarus & Folkman, 1984), which suggest that individuals who appraise challenges positively and set high but realistic goals are more likely to achieve higher productivity and job satisfaction.

## CONCLUSION

The findings of the study confirm that adaptive perfectionism is a significant predictor of productivity among Certified Public Accountants (CPAs) in Cavite. Adaptive perfectionism—characterized by setting high personal standards, valuing accuracy, openness to constructive feedback, and motivation for continuous improvement—was found to be positively and significantly correlated with productivity. It also emerged as the only significant predictor in the regression model, underscoring its central role in enhancing professional performance. This validates the assumption that perfectionism, when adaptive in nature, can foster higher levels of efficiency, resilience, and job satisfaction in the accounting profession.

In contrast, maladaptive perfectionism—associated with excessive self-criticism, post-task rumination, and fear of mistakes—did not demonstrate a significant relationship with productivity. While it did not directly hinder performance in this study, its psychological effects such as stress and potential burnout remain concerns that could affect long-term well-being and professional sustainability.

The analysis of demographic variables revealed that age, educational attainment, and years of professional experience were positively related to productivity, suggesting that professional maturity and continued learning contribute to stronger performance. However, other factors such as sex, civil status, type of employment, and current position showed no significant influence, indicating that productivity is shaped more by professional standards, competencies, and adaptive work values than by personal or structural demographics.

Taken together, these results affirm that adaptive perfectionism is a valuable psychological asset in the accounting profession, aligning with theoretical expectations that perfectionist tendencies, when balanced and goal-oriented, enhance performance outcomes. Specifically, the findings validate Achievement Goal Theory (Elliot & McGregor, 2001), which posits that individuals who set high yet realistic standards and approach challenges with mastery goals are more likely to achieve sustained productivity. Likewise, the results support Cognitive Appraisal Theory (Lazarus & Folkman, 1984), which emphasizes that individuals who appraise demanding situations as opportunities rather than threats are better able to cope, adapt, and perform effectively. Thus, while maladaptive perfectionism does not significantly predict productivity, adaptive perfectionism aligns closely with these theoretical perspectives, underscoring its role as the most critical driver of professional performance among CPAs.

### **Recommendations**

Based on the findings, it is recommended that Certified Public Accountants (CPAs) continue to cultivate adaptive perfectionism traits, such as setting high personal standards, valuing accuracy, and embracing challenges, since these were found to positively influence productivity. At the same time, CPAs should be encouraged to engage in stress management practices and professional support networks to mitigate the effects of maladaptive perfectionism, which, although not a significant predictor of productivity, can still affect overall well-being and job satisfaction.

For agencies and organizations employing CPAs, it is recommended to design mentorship programs, structured feedback systems, and wellness initiatives that foster adaptive perfectionism while addressing the risks of maladaptive tendencies. Employers should also provide continuous professional development opportunities, including leadership training and skills enhancement, to prepare accountants for higher positions, as these were linked with higher productivity levels in the study.

Academic institutions offering accounting programs may integrate modules on personal development, resilience, and work-life balance into their curricula, alongside technical training. This ensures that future CPAs are not only competent in financial reporting and auditing but are also equipped to manage perfectionism tendencies productively.

For policymakers and regulatory bodies, such as the Board of Accountancy and professional accounting associations, it is recommended to establish policies and guidelines promoting mental health support, professional mentoring, and continuous education for accountants across different employment sectors. Such initiatives will standardize support mechanisms and help maintain productivity across the profession.

Finally, future researchers are encouraged to replicate this study in different regions and professional contexts, or to examine other psychological and organizational factors that may

predict productivity. Longitudinal studies may also be conducted to track how perfectionism tendencies evolve over time and influence long-term career outcomes among CPAs.

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