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THE LIVED EXPERIENCES OF CPALE PASSERS DURING THEIR PREPARATION JOURNEY

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ABSTRACT

The Certified Public Accountant Licensure Examination (CPALE) in the Philippines is one of the most demanding professional board exams, often requiring rigorous academic preparation, personal discipline, and emotional resilience. This phenomenological study explored the lived experiences of 15 CPALE passers from 2023 to 2025, focusing on their preparation journey. Using a qualitative research design and thematic analysis guided by Braun and Clarke's framework, the study uncovered six major themes: (1) Challenging and Exhausting Journey, (2) Growth, Fulfillment, and Resilience, (3) Discipline, Consistency, and Sacrifice, (4) Emotional Struggles and Mental Health, (5) Faith, Family, and Support Systems, and (6) Doubts and Thoughts of Giving Up. Findings revealed that successful CPALE candidates faced immense academic pressure and emotional strain but developed resilience through structured study routines, personal sacrifices, and strong support networks. This study contributes to a deeper understanding of the psychological and experiential aspects of CPALE preparation and offers practical insights for educators, review providers, and policy developers aiming to improve support systems for future examinees.

KEY WORDS: *CPALE Passers, Lived Experiences, Licensure Examination Preparation, Emotional and Mental Health, Discipline and Sacrifice, Faith and Support Systems*

1. INTRODUCTION

1.1 Background of the Study

The Certified Public Accountant Licensure Examination (CPALE) in the Philippines is a pivotal milestone for accountancy graduates, serving as a gateway to professional practice. The preparation for this critical test is often characterized by intense academic rigor, psychological stress, and personal sacrifices. Understanding the lived experiences of CPALE passers during their preparation phase is crucial, as it provides insights into the challenges and coping mechanisms that contribute to their success.

The CPALE is widely regarded as one of the most challenging professional board examinations in the country. For many graduates, it marks the transition from academic training to professional qualification. Preparing for the CPALE entails intense mental, emotional, and physical commitment, often requiring months of dedicated study, personal discipline, and the ability to manage high levels of stress and uncertainty (Tadlas et al., 2025; Briones & Romero, 2020).

Recent studies provide a deeper understanding of the multiple dimensions involved in CPALE preparation. For instance, Tadlas et al. (2025) examined the journey from being a Bachelor of Science in Accountancy (BSA) graduate to becoming a licensed CPA and highlighted the multifaceted nature of this process, including the personal and academic struggles candidates experience. Likewise, Aniceto et al. (2024) found that the licensure examination significantly shapes students' attitudes and motivations, pointing to the need for emotional and psychological readiness, in addition to academic preparedness.

Similarly, Villaflores (2023), in a study on education students preparing for their licensure exam, emphasized that preparedness and confidence are significant factors influencing success, further supporting the need to explore the internal experiences of examinees across disciplines.

Several local and international studies have examined the factors influencing performance in licensure examinations. Lianza (2016) highlighted that early and effective developmental activities during undergraduate education

significantly impact exam success. In a subsequent study, Lianza (2025) explored the determinants of CPA licensure exam performance using a mixed-methods approach, underscoring the combined effects of academic, motivational, and institutional factors on exam outcomes. Calubayan (2020) evaluated the CPA board performance of graduates from Southern Luzon State University and proposed institutional interventions to enhance outcomes. Similarly, Cammayo and Gonzales (2022) identified academic performance and entrance exam results as predictors of qualification into Accountancy programs, emphasizing the importance of foundational academic readiness. Mohammed and Mohammed (2017), in the context of engineering licensure, also used exam results as a basis for institutional action planning, showing the broader applicability of performance-based evaluation. On the international front, Duwaila and Mutairi (2020) found that success in the CPA exam in Kuwait was influenced by study habits, motivation, and work experience—factors that transcend cultural boundaries. While these studies provide valuable institutional and academic perspectives, they often overlook the personal, emotional, and psychological aspects of exam preparation. The present study addresses this gap by focusing on the lived experiences of CPALE passers, offering a deeper understanding of the human side of the licensure journey.

Quito (n.d.) explored the deferred decisions of accountancy graduates in taking the CPALE, suggesting that factors such as fear, readiness, and confidence play substantial roles in shaping the licensure path.

Despite these contributions, there remains a gap in the literature when it comes to a phenomenological understanding of the lived experiences of those who have successfully passed the CPALE. Most existing studies have focused on quantitative predictors or motivational factors, leaving a rich opportunity for qualitative research to capture the complex, personal journeys of CPALE passers. This study addresses that gap by exploring their lived experiences and the meanings they ascribe to their preparation phase.

1.2 Research Problem

Despite the significance of the CPALE, limited research has delved into the personal experiences of those who have undergone the preparation process. This study seeks to address the question: *What are the lived experiences of CPALE passers during their preparation for the licensure examination?*

1.3 Significance of the Study

The findings of this study will be valuable to educators, review centers, policymakers, and future CPALE candidates. By understanding the challenges and effective strategies employed by successful examinees, stakeholders can develop more supportive environments and resources to enhance candidate preparedness and well-being.

1.4 Scope and Delimitation

This study focuses on the lived experiences of individuals who successfully passed the CPA Licensure Examination (CPALE) between 2023 and 2025. It does not include the perspectives of those who have not taken or have not passed the examination. The research is confined to the preparation phase and does not explore post-examination experiences or career trajectories.

2. REVIEW OF RELATED LITERATURE (BRIEF, CONTEXTUAL, AND THEMATIC)

2.1 Academic and Personal Factors Influencing CPALE Performance

Several Philippine-based studies have examined the academic and personal factors that significantly influence CPALE performance. Ganas and Russell (2023), using structural equation modeling, identified key internal factors—such as academic performance, attitude toward accounting, study habits, and motivation—as positive predictors of board exam outcomes. Interestingly, they found that curriculum and instruction, while still significant, showed a negative relationship with CPALE performance, suggesting that students' success may hinge more on personal agency than on formal instruction alone.

Supporting this, Micabalo and Cruspero (2022) found that administrative support, personal disposition, and motivational factors were the strongest influences on accountancy graduates' readiness for the CPALE. Their research highlights how emotional preparedness and institutional support complement academic readiness.

In addition, Yap (2023) discovered that effective study habits, attitudes toward learning, and the teaching strategies employed by instructors were significantly associated with students' CPALE success. This underscores the importance of cultivating both academic discipline and a positive mindset during preparation.

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2.2 Review Strategies and Preparation Techniques

Recent research underscores the complex interplay of academic, motivational, and behavioral factors in successful preparation for the CPA Licensure Examination (CPALE).

Maghinay (2024) found that among various student-related factors such as academic performance, attitude, and aspiration, only study habits showed a statistically significant correlation with CPALE success. The study emphasized the importance of effective time management, analytical skill development, and consistent review routines as key contributors to passing the exam.

Similarly, Cammayo and Gonzales (2022) identified academic performance, self-efficacy, motivation, and review behaviors as significant predictors of qualifying in the Accountancy program at a Philippine public university. Their findings reinforce the value of a holistic approach that integrates cognitive abilities with psychological readiness and committed review practices.

Supporting these results, Aniceto et al. (2024) highlighted that active study techniques such as self-testing, peer discussions, and participation in mock exams foster positive attitudes and improve readiness for the CPALE. They also noted the importance of emotional preparedness and effective stress management to maintain consistent study efforts.

Moreover, Micabalo and Cruspero (2022) emphasized the role of administrative support and financial stability in facilitating sustained review activities, suggesting that institutional and personal resources are crucial in shaping successful outcomes.

Together, these studies suggest that a comprehensive review strategy combining disciplined study habits, motivational factors, psychological readiness, and resource availability is essential for effective CPALE preparation.

2.3 Institutional and Programmatic Influences

Institutional and programmatic factors significantly influence the lived experiences and success of CPALE examinees. Aniceto et al. (2024) emphasized that institutional support, particularly in the form of administrative guidance and structured academic programs, positively shapes examinees' attitudes, motivation, and readiness for the licensure examination.

Similarly, Micabalo and Cruspero (2022) found that administrative support—such as access to structured review sessions, mentorship opportunities, and institutional resources—significantly contributed to graduates' preparedness for the CPALE. Their study highlighted that institutional provisions not only improved students' academic confidence but also influenced their decision to take the exam.

In addition, Calma and Correa (2020) analyzed the performance of BSA graduates in relation to in-house review results and found a strong correlation between higher internal review scores and CPALE success. This suggests that structured, school-led review programs play a critical role in equipping students with the necessary competencies and confidence for the examination.

Furthermore, Ballado-Tan (2014) confirmed that academic performance, study habits, and student aspirations—factors closely tied to institutional influence—are significant predictors of licensure exam performance. These findings collectively affirm the importance of institutional and programmatic support in shaping the preparedness and success of CPALE examinees.

3. METHODOLOGY

3.1 Research Design

This study employed a qualitative research design using a phenomenological approach. The phenomenological method was chosen to explore and understand the lived experiences of CPALE passers in preparing for the licensure examination. This approach enabled the researcher to gain deeper insights into the subjective realities, strategies, challenges, and motivations of the participants as they navigated their review journey and exam preparation.

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3.2 Participants and Sampling Technique

The participants in this study were 15 CPALE passers who successfully took the licensure examination between 2023 and 2025. A purposive sampling technique was used to select individuals who met specific criteria: they must have passed the CPALE within the given period and be willing to share their experiences. This sampling method ensured that only those with relevant and rich experiences were included, consistent with phenomenological research principles.

3.3 Data Gathering Procedure

The primary data collection tool was a semi-structured questionnaire designed to elicit in-depth responses about the participants' experiences during their CPALE preparation. The questionnaire was emailed to the participants, who were given adequate time to respond. Once completed, the participants emailed back their responses to the researcher. Follow-up questions for clarification were sent when necessary to enrich and validate the data.

3.4 Ethical Considerations

Ethical integrity was strictly observed throughout the research process. Participants received an informed consent letter outlining the purpose of the study, their right to withdraw at any time, and assurance of confidentiality and anonymity. Only those who agreed and explicitly consented were included in the study. Responses were stored securely, and no identifying information was disclosed in the presentation of results.

3.5 Data Analysis

The collected data were analyzed using thematic analysis following the six-phase framework of Braun and Clarke (2006). This method was appropriate for identifying, analyzing, and interpreting patterns of meaning across the dataset. The process involved (1) familiarization with the data, (2) generating initial codes, (3) searching for themes, (4) reviewing themes, (5) defining and naming themes, and (6) producing the report. Thematic analysis was chosen for its flexibility and suitability in analyzing qualitative data while staying grounded in participants' actual words and experiences.

4. RESULTS AND DISCUSSION

This chapter presents the findings of the study based on the lived experiences of CPALE passers from 2023 to 2025. Through thematic analysis following Braun and Clarke's (2006) framework, six major themes emerged from the participants' narratives: (1) Challenging and Exhausting Journey, (2) Growth, Fulfillment, and Resilience, (3) Discipline, Consistency, and Sacrifice, (4) Emotional Struggles and Mental Health, (5) Faith, Family, and Support Systems, and (6) Doubts and Thoughts of Giving Up. The analysis is supported by selected verbatim statements and researcher interpretations.

Thematic Analysis Matrix

The table below summarizes the findings through thematic categorization, representative statements, and interpretive remarks:

Theme	Category / Subtheme	Sample Verbatim Statement	Researcher's Remark
Challenging and Exhausting Journey	Academic Pressure	"Every day felt like a cycle of waking up, reviewing, sleeping, and doing it all over again. It was exhausting."	CPALE preparation required sustained effort, creating intense physical and mental fatigue.
	Physical and Mental Fatigue	"I would fall asleep on my books. My body was present, but my mind was tired."	Mental exhaustion from long review sessions diminished motivation and cognitive energy.
	Isolation	"I rarely saw friends. I had to isolate myself just to catch up with the schedule."	The demanding schedule caused social withdrawal, heightening stress and burnout.
Growth, Fulfillment, and Resilience	Personal Growth	"After everything, I felt like I became a different person—stronger, wiser, and more capable."	The CPALE journey fostered resilience and self-discovery.

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	Accomplishment	"Passing was not just about the title; it was about who I became in the process."	Participants viewed success as a transformation, not just an achievement.
	Learning from Failure	"I failed once, but I stood up and became more determined."	Setbacks were reframed as growth opportunities, enhancing perseverance.
Discipline, Consistency, and Sacrifice	Study Routines	"I made a schedule and stuck to it. I had to be consistent or I'd fall behind."	Self-discipline and routine were key to maintaining momentum in preparation.
	Sacrifices	"I gave up social media, sleep, and even family time."	Success required letting go of leisure and personal time.
	Focus and Determination	"I focused only on what matters. No distractions."	Focused review and deliberate time management led to productive preparation.
Emotional Struggles and Mental Health	Anxiety and Panic	"There were days when I questioned myself. I cried silently at night."	Participants experienced emotional vulnerability and anxiety.
	Mental Health Strain	"Sometimes I wanted to disappear. The pressure was too much."	The psychological toll of CPALE prep manifested in emotional distress.
	Coping Mechanisms	"I listened to music or took short breaks to reset."	Examinees employed various strategies to manage stress.
Faith, Family, and Support Systems	Faith and Spirituality	"When I felt like giving up, I turned to God."	Faith served as a stabilizing force and source of strength.
	Family Support	"My mom kept telling me, 'You've got this.' That helped a lot."	Emotional encouragement from family reinforced persistence.
	Peer and Mentor Support	"I had a group chat with friends where we checked on each other."	Peer networks helped reduce feelings of isolation.
Doubts and Thoughts of Giving Up	Self-Doubt	"I almost stopped midway. I felt like I couldn't handle it anymore."	Feelings of inadequacy and fear of failure were common.
	Turning Points	"A friend reminded me how far I had come. That gave me strength."	Moments of external affirmation helped reignite motivation.
	Final Push	"I reminded myself of the dream, and that kept me going."	Reflection on personal goals empowered participants to persist.

Theme 1: Challenging and Exhausting Journey

Participants described the CPALE preparation as a rigorous and energy-draining process. The overwhelming volume of materials to study, the pressure of time, and the constant anxiety contributed to feelings of exhaustion. Some experienced burnout and moments of self-doubt, expressing that the journey was one of the most difficult periods in their lives.

These findings align with Ganas and Russell (2023), who highlighted academic pressure and personal stressors as key internal challenges. Similarly, Yap (2023) emphasized that the difficulty of the CPALE preparation stems not only from academic content but also from emotional demands.

Theme 2: Growth, Fulfillment, and Resilience

Despite the hardships, many participants reported a sense of personal growth and fulfillment. Passing the CPALE was seen not only as an academic milestone but also as a transformative experience. Participants developed resilience and gained confidence in their abilities.

This echoes the findings of Micabalo and Cruspero (2022), who noted that emotional and motivational factors significantly enhance students' capacity to succeed. The journey fosters not only academic competence but also psychological strength.

Theme 3: Discipline, Consistency, and Sacrifice
Participants emphasized the need for structured routines, strict discipline, and personal sacrifice. Many gave up social activities, adjusted sleep schedules, and committed to consistent review sessions.

These narratives confirm the findings of Maghinay (2024), who identified study habits and time management as significant predictors of CPALE success. Likewise, Cammayo and Gonzales (2022) found that consistent academic behaviors and review routines positively influence exam outcomes.

Theme 4: Emotional Struggles and Mental Health
The emotional toll of the CPALE journey was evident in the participants' accounts. Feelings of anxiety, isolation, and stress were prevalent. Several reported episodes of crying, panic, or mental breakdowns due to the weight of expectations and fear of failure.

These findings align with Aniceto et al. (2024), who emphasized the importance of emotional preparedness and stress management in CPALE readiness. They also reinforce Ballado-Tan's (2014) point that mental wellness is as important as academic ability in licensure exam success.

Theme 5: Faith, Family, and Support Systems
Faith and support systems—particularly from family, peers, and mentors—played a crucial role in helping participants cope. Prayer, encouragement, and emotional support provided by loved ones gave participants strength and motivation to continue.

Micabalo and Cruspero (2022) also underscored the significance of personal and institutional support in CPALE preparation. Aniceto et al. (2024) confirmed that both psychological and interpersonal resources contribute to sustained motivation.

Theme 6: Doubts and Thoughts of Giving Up
Nearly all participants admitted to moments of hopelessness and thoughts of giving up. Yet, their inner drive, goals, and external encouragement helped them persevere. This internal conflict between giving up and continuing was a defining part of their lived experience.

This theme resonates with earlier findings from Yap (2023), who noted that internal motivation and belief in one's capabilities act as buffers against academic and emotional strain. Cammayo and Gonzales (2022) further confirmed that self-efficacy strongly predicts persistence.

5. SUMMARY, CONCLUSION & RECOMMENDATION

5.1 Summary

This study explored the lived experiences of CPALE passers from 2023 to 2025, aiming to understand the factors that contributed to their success in the licensure examination. Using a qualitative phenomenological approach, data were collected from fifteen participants through emailed open-ended questionnaires. The responses were analyzed thematically following Braun and Clarke's framework.

The findings revealed six major themes that shaped the participants' experiences: (1) Challenging and Exhausting Journey, (2) Growth, Fulfillment, and Resilience, (3) Discipline, Consistency, and Sacrifice, (4) Emotional Struggles and Mental Health, (5) Faith, Family, and Support Systems, and (6) Doubts and Thoughts of Giving Up. These themes illustrated that the CPALE journey is not only an academic pursuit but also an emotional, spiritual, and personal endeavor.

The study confirms the importance of internal factors such as self-discipline, motivation, and resilience, as well as external influences like institutional support and strong social networks. The insights gained can help educators, institutions, and aspiring CPAs design better support mechanisms and preparation strategies for licensure success.

5.2 Conclusion

This study explored the lived experiences of CPA Licensure Examination (CPALE) passers from 2023 to 2025, revealing a journey characterized by both personal and institutional challenges and triumphs. The findings show that

the CPALE journey is a deeply challenging and exhausting process, requiring immense discipline, consistency, and sacrifice. Despite emotional struggles and moments of self-doubt, the participants demonstrated significant growth, fulfillment, and resilience. Support systems, particularly faith, family, and peers, played a vital role in sustaining their motivation and well-being. Furthermore, participants experienced mental and emotional strains, highlighting the importance of psychological preparedness alongside academic readiness.

These insights affirm the relevance of both internal (personal) and external (institutional) factors in shaping CPALE success, as emphasized in the literature. The study confirms previous findings that study habits, review strategies, emotional support, and institutional review programs are crucial contributors to CPALE readiness and achievement.

5.3 Recommendations

Based on the conclusions, several actionable recommendations are proposed. First, academic institutions should enhance their support mechanisms by offering structured review programs, mentorship, and mental health support to CPALE candidates. These initiatives should be accessible and tailored to address the emotional and academic needs of students. Second, future CPALE takers should develop strong study habits and maintain consistency, while also prioritizing their mental well-being. Time management, self-discipline, and the ability to overcome distractions are critical skills for successful exam preparation. Third, families and peer groups should continue to play an active role in encouraging and supporting CPALE takers, as emotional backing proved invaluable throughout the process.

Moreover, policymakers and educational leaders in the field of accountancy education should consider incorporating student wellness programs and personalized coaching as part of licensure exam preparation. Lastly, further research may be conducted to expand these findings, perhaps through longitudinal studies or cross-regional comparisons, to explore more diverse experiences and refine support strategies for aspiring CPAs.

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