



DETERMINANTS OF CPA LICENSURE EXAM PERFORMANCE: A MIXED METHODS EVALUATION IN A PHILIPPINE STATE UNIVERSITY

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Article DOI: <https://doi.org/10.36713/epra23398>

DOI No: 10.36713/epra23398

ABSTRACT

This study explored the relationship between institutional academic interventions and the performance of accountancy graduates in the Philippine CPA Licensure Examination (CPALE) from 2023 to 2025. Grounded in the standards of CHED and AACUP, the study combined quantitative data on institutional passing rates with qualitative insights from student experiences. Results revealed that structured academic activities – such as peer-assisted tutorials, mock board exams, quiz bowls, monthly assessments, and faculty consultations – were positively associated with improved CPALE outcomes. The institutional passing rate significantly increased over the period, suggesting that these interventions helped build content mastery, exam preparedness, and emotional resilience. Thematic analysis underscored the importance of consistent formative assessments, supportive learning environments, and alignment with accreditation standards. The study concludes that holistic, evidence-based academic support systems can enhance both licensure exam success and student confidence. It recommends the formal integration of these strategies into the curriculum and continuous program evaluation to maintain academic quality and relevance.

KEYWORDS: CPA Licensure Examination, Academic Interventions, Student Performance, Mock Exams and Peer Support.

1. INTRODUCTION

The Certified Public Accountant Licensure Examination (CPALE) is one of the most challenging board examinations in the Philippines, serving as a gatekeeper to professional practice in the field of accountancy. The consistent underperformance of accountancy graduates in the CPALE has long been a concern for higher education institutions, especially those operating under state funding and public accountability. At a state university in Eastern Visayas, the accountancy program faced a similar challenge, with CPALE passing rates persistently below the national average prior to 2020.

Although the program had achieved Level III accreditation status under the Accrediting Agency of Chartered Colleges and Universities in the Philippines (AACUP), external evaluators had recommended that faculty and administrators intensify efforts to improve the CPALE performance of graduates. Furthermore, the Commission on Higher Education (CHED), through the Certificate of Program Compliance (COPC) framework, continuously monitors the outcomes of professional programs, including licensure examination results, to ensure alignment with national standards and institutional mandates (CHED, 2019).

Recognizing these quality assurance imperatives, the accountancy department implemented a series of developmental activities starting in 2020. These included peer tutorial programs, mock board examinations, monthly assessments, quiz bowl competitions, and faculty consultations beyond regular class hours. These activities aimed to enhance students' mastery of technical content, foster academic discipline, and simulate the CPALE environment in preparation for the actual exam.

By May 2025, the efforts appeared to bear fruit. The CPALE passing rate improved from 27.77% in May 2023 to 40% in May 2025, with a cumulative total of 42 CPALE passers over this three-year period. While quantitative trends suggest an upward trajectory, the department also sought to understand the underlying experiences, motivations, and



challenges faced by the students. Hence, a mixed methods research design was adopted, combining a performance trend analysis with in-depth qualitative interviews of 12 CPALE passers who experienced the implemented interventions first-hand.

The purpose of this study is twofold: (1) to assess the extent to which the developmental activities contributed to the improved CPALE outcomes, and (2) to document the lived experiences of graduates who successfully passed the licensure examination during the implementation period. In doing so, this paper hopes to contribute insights into sustainable strategies that higher education institutions can adopt to bridge instruction, assessment, and professional licensure success—an issue of national educational importance (Lianza, 2016).

2. MATERIALS AND METHODS

2.1. Participants

This study involved two groups of participants under a mixed methods design. For the quantitative component, institutional CPA Licensure Examination (CPALE) performance data were analyzed, covering five examination periods from May 2023 to May 2025. These data included the number of examinees, the number of passers, institutional passing rates, and national averages for comparison.

For the qualitative component, twelve CPALE passers from the same state university were purposively selected. The inclusion criteria were: successful completion of the CPALE within the specified period, participation in at least three developmental academic activities implemented by the university, and willingness to provide informed consent for in-depth interviews exploring their preparation experiences and perceptions of institutional support.

2.2. Procedure

The study employed a mixed methods design integrating both quantitative and qualitative approaches. Quantitative data were collected from the university registrar and departmental records, which documented CPALE performance indicators such as the number of examinees, passers, and institutional passing rates. These were compared with national passing percentages published by the Professional Regulation Commission (PRC) to contextualize the university's performance trends.

For the qualitative component, data were gathered through semi-structured interviews with selected CPALE passers. Interviews, each lasting approximately 30 to 45 minutes, followed a protocol containing open-ended questions on participants' perceptions of academic interventions, study routines, preparation strategies, challenges encountered during licensure preparation, and recommendations for improving institutional support. All interviews were conducted with informed consent, audio-recorded, transcribed verbatim, and analyzed thematically using Braun and Clarke's (2006) six-step method to identify emerging patterns and insights. NVivo software facilitated data organization and verification of theme consistency.

Additionally, the university's developmental academic activities introduced in response to accreditation feedback and CHED recommendations since 2020 were examined. These interventions included peer tutorials, mock board examinations, faculty consultations outside class hours, quiz bowls, and monthly assessments, all designed to enhance students' mastery of accounting concepts and readiness for the CPALE.

Quantitative analysis involved descriptive statistics and trend analysis of institutional performance relative to national averages, while qualitative insights were triangulated with quantitative findings to validate results and explore convergence between statistical trends and personal experiences.

Ethical approval was obtained from the university's Research Ethics Committee. Informed consent was secured from all participants, with anonymity ensured using codes instead of real names. All data were stored securely and used solely for academic purposes.

3. RESULTS

3.1 Quantitative Findings: CPALE Performance Trends (2023–2025)

The implementation of developmental academic interventions in 2020 was followed by a notable improvement in the university's CPALE performance from 2023 to 2025. Institutional records indicate a gradual increase in passing



percentages across five consecutive examination periods. In May 2023, the university posted a 27.77% passing rate, which slightly declined to 21.67% in October 2023. However, performance improved steadily thereafter, with a 35.00% passing rate in May 2024, 38.46% in October 2024, and reaching 40.00% by May 2025.

These figures reflect a positive trend compared to the years prior to 2020, during which the university consistently performed below the national passing average. As of May 2025, a total of 42 new CPAs had been produced since the full implementation of the interventions, a significant increase compared to the previous three-year periods.

3.2 Qualitative Findings: Lived Experiences of CPALE Passers

Data gathered from 12 CPALE passers were subjected to thematic coding and categorization following Braun and Clarke's (2006) six-step method. Three major categories emerged, leading to the identification of four key themes, supported by representative participant statements:

Category 1: Preparedness and Practice

Theme 1: Structured Assessments Built Exam Confidence

Participants credited mock board exams and monthly assessments with improving their test-taking strategies and readiness. These tools allowed them to identify weaknesses and build exam stamina.

"The mock boards really helped. I knew what to expect, and it didn't feel like the CPALE was my first time taking the exam." (P4)

"Monthly exams helped me pace my study. They pushed me to cover topics ahead of time." (P8)

Category 2: Personalized and Peer-Based Support

Theme 2: Faculty Guidance and Peer Tutorials Reinforced Understanding

Several passers emphasized how consultations outside class hours helped clarify difficult topics, particularly in advanced accounting and taxation. Peer tutorials also provided accessible support and a safe space to ask questions.

"After class, I would approach my professor, especially for taxation problems. That made a big difference." (P6)

"My tutorial group saved me. Explaining topics to each other made the concepts stick." (P2)

Category 3: Motivation and Emotional Resilience

Theme 3: Quiz Bowls and Group Reviews Boosted Morale

Quiz bowls were not only academic tools but also sources of camaraderie and motivation. They served as light yet competitive ways to retain learning.

"We looked forward to quiz bowls. It was fun and competitive. It reminded us to keep studying." (P10)

Theme 4: Increased Confidence and Sense of Direction

Participants noted that the combination of interventions contributed to their growth in self-confidence, as they felt supported and monitored throughout their preparation.

- "Before, I felt like I was studying alone. With all these activities, I knew someone was tracking my progress."* (P1)

- "Having structure helped me trust the process. I became more confident day by day."* (P7)

3.3 Summary of Codes, Categories, and Themes

Initial Codes	Category	Theme
Mock board helped me simulate the exam	Preparedness and Practice	Structured Assessments Built Exam Confidence
Monthly tests pushed me to study	Preparedness and Practice	Structured Assessments Built Exam Confidence
Peer tutoring sessions helped a lot	Personalized and Peer Support	Faculty Guidance and Peer Tutorials Reinforced Understanding
Consultations clarified hard concepts	Personalized and Peer Support	Faculty Guidance and Peer Tutorials Reinforced Understanding
Quiz bowls made us excited to review	Motivation and Resilience	Quiz Bowls and Group Reviews Boosted Morale
I felt guided and confident in the process	Motivation and Resilience	Increased Confidence and Sense of Direction



4. DISCUSSION

The findings of this study demonstrate that the implementation of developmental academic interventions positively influenced the CPALE performance of the university's accountancy graduates. Quantitative results showed a steady increase in passing rates from 27.77% in May 2023 to 40.00% in May 2025, indicating gradual improvement following the introduction of structured academic support.

This trend is consistent with the observations of Acang et al. (2019) and Gabasa and Raqueño (2021), who emphasized that targeted academic interventions, such as reviews and mock exams, significantly enhance licensure examination performance. Similarly, Bote et al. (2022) highlighted the predictive relationship between pre-board examination performance and CPALE success, underscoring the value of structured assessments in preparing students for the actual examination.

Qualitative themes in this study revealed that mock board examinations and monthly assessments helped students build confidence and test-taking strategies. This finding aligns with the results of Heretape and Paglinawan (2024), who documented that review program initiatives improved students' preparedness by identifying weaknesses early and allowing time for remediation. Participants also highlighted the importance of peer tutorials and faculty consultations, echoing Lianza (2016), who advocated for developmental activities that integrate personalized support to reinforce understanding of complex accounting topics.

Furthermore, quiz bowls and group activities were found to boost motivation and morale, which resonates with the findings of Tan et al. (2023), who argued that competitive and engaging academic activities sustain student interest and reinforce learning. The increased confidence and sense of direction reported by participants also support Carator et al. (2024), who found that students' perceptions of institutional support influence their readiness and outlook toward licensure examinations.

Overall, these findings reinforce the role of multi-faceted academic interventions—combining structured assessments, personalized support, and motivational activities—in addressing both cognitive and affective domains of learning to improve licensure examination performance (Pattaguan, 2016). Institutions aiming to enhance their CPALE outcomes may benefit from adopting similar integrative models to strengthen their review programs and developmental activities.

5. CONCLUSION

This study affirms the significant influence of structured academic interventions on the CPA Licensure Examination (CPALE) performance of accounting graduates from 2023 to 2025. The upward trend in passing rates reflects not only improved academic preparedness but also enhanced emotional and psychological readiness, fostered through targeted support systems. Interventions such as peer tutorials, mock board exams, quiz bowls, monthly assessments, and extended faculty consultations played a pivotal role in equipping students with content mastery, test-taking strategies, and confidence. Qualitative insights further validate that these programs fostered discipline, consistency, and resilience—critical attributes for success in a high-stakes licensure examination.

Moreover, the university's efforts demonstrate a conscious alignment with accreditation expectations and CHED standards, particularly those mandating outcomes-based education and performance accountability. These findings underscore that institutional strategies for improving CPALE performance are not merely academic enhancements but essential components of quality assurance and program sustainability in Philippine higher education.

6. RECOMMENDATIONS

Based on the results and conclusions of this study, the following recommendations are proposed to further strengthen the CPA Licensure Examination (CPALE) performance of accountancy graduates:

1. **Formal Integration of Interventions into the Curriculum**

Institutionalize peer-assisted tutorials, mock board examinations, monthly assessments, quiz bowls, and faculty consultations as part of the formal curriculum and review program. Embedding these activities ensures consistency, accountability, and sustainability.



2. **Enhancement of Structured Assessments**

Increase the frequency and coverage of mock board exams and formative assessments, ensuring they closely simulate the CPALE in terms of difficulty, structure, and time pressure to build test stamina and confidence.

3. **Strengthening Faculty Consultation Mechanisms**

Develop structured faculty consultation hours dedicated to CPALE preparation, with faculty members providing targeted remediation sessions for complex topics such as advanced financial accounting, taxation, and regulatory frameworks.

4. **Expansion of Peer Tutorial Programs**

Train senior students and recent CPALE passers as peer tutors to reinforce learning and foster a collaborative academic environment, enhancing both mastery and morale among examinees.

5. **Incorporation of Motivational and Resilience-Building Activities**

Continue and expand quiz bowls and similar competitive academic activities that foster camaraderie, motivation, and emotional resilience among students preparing for the licensure examination.

6. **Regular Program Evaluation and Feedback Mechanisms**

Implement systematic monitoring and evaluation of academic interventions to ensure their relevance, effectiveness, and alignment with updated CPALE competencies and CHED standards. Collect feedback from students and faculty to guide program improvements.

7. **Provision of Emotional and Psychological Support Services**

Establish structured mental health and wellness support systems, including counselling and stress management seminars, to address the emotional challenges faced by students during intensive licensure preparations.

8. **Benchmarking with Top-Performing Institutions**

Conduct periodic benchmarking visits and collaborative engagements with universities consistently producing high CPALE passing rates to adopt best practices and innovative review strategies.

9. **Faculty Development on CPALE-Focused Instruction**

Organize continuous professional development programs for faculty, focusing on effective review strategies, outcome-based assessment design, and licensure exam content updates to better support students' preparation needs.

10. **Sustained Institutional Support and Policy Backing**

Secure administrative policies and budgetary allocation supporting these academic interventions to maintain and further enhance the program's performance and compliance with accreditation and CHED quality assurance standards.

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