

# Performance Trends of Accountancy Graduates in the CPA Licensure Examination: Analysis of Negros Oriental State University (2017–2023)

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## ABSTRACT

This study examined the performance trends of Negros Oriental State University (NORSU) graduates in the Certified Public Accountant Licensure Examination (CPALE) from May 2017 to October 2023. Using secondary data from the Professional Regulation Commission (PRC), the research analyzed national and institutional passing percentages as well as subject-level outcomes across six CPALE domains: Financial Accounting and Reporting, Advanced Financial Accounting and Reporting, Management Services, Auditing, Taxation, and Business Law. Descriptive statistics, correlation analysis, and data visualization were employed to identify patterns of performance.

Findings revealed three distinct phases in national results: a steady decline from 2017 to 2019, a slump during the pandemic years of 2020–2021, and a recovery beginning in 2022. NORSU's performance mostly reflected national patterns; however, it often lagged behind national averages, especially during the pandemic, when no passers were documented for three consecutive cycles. Performance improved in May and October 2023. Institutional outcomes are correlated with national outcomes, implying that broader national trends heavily influenced NORSU's outcomes. Subject-level analysis revealed continuous deficiencies in Taxation, AFAR, and Auditing, with better outcomes documented in Business Law and, on occasion, Management Services.

The study emphasizes the importance of continuous monitoring of students, faculty specialization, and subject-focused interventions to enhance CPALE readiness. To align institutional outcomes with national standards and sustain improvements, targeted review mechanisms, mock board examinations, developmental activities, and improved student support are highly recommended.

**Keywords:**CPALE, Accountancy Licensure, NORSU, Board Exam Trends, CHED Policy, Subject-Level Performance, Higher Education Quality Assurance

## INTRODUCTION

Licensure examinations served as essential quality indicators of both individual competence and institutional effectiveness. In the Philippines, the Certified Public Accountant Licensure Examination (CPALE) is a crucial assessment administered by the Professional Regulation Commission (PRC) through the Board of Accountancy (BOA). This national examination determines whether Bachelor of Science in Accountancy (BSA) graduates are prepared to assume roles in public practice, commerce and industry, government service, or academe.

CPALE is designed to test a wide range of professional competencies across six core subject areas: Financial Accounting and Reporting, Advanced Financial Accounting and Reporting, Management Services, Auditing, Taxation, and Regulatory Framework for Business Transactions. To pass, an examinee must obtain a general weighted average of at least 75%, with no grade lower than 65% in any subject area. These standards uphold the integrity of the profession. It ensure that only those who meet the required level of proficiency are granted the license to practice.

The PRC, through the BOA, plays a crucial role not only in maintaining the relevance and rigor of the CPALE but also in ensuring that accounting professionals make meaningful contributions to national development. With increasing globalization, regulatory complexity, and financial reporting requirements, the need for well-prepared and ethically grounded accountants has become more urgent. As such, CPALE outcomes have also become an important measure of the quality of accountancy programs offered by higher education institutions. In fact, under the Commission on Higher Education (CHED) guidelines, sustained poor performance in the CPALE—specifically over ten consecutive exam cycles—can result in the phase-out of an institution's accountancy program.

Within this context, Negros Oriental State University (NORSU), a state university offering the BSA program, has shown a varied performance in the CPALE from May 2017 to September 2023. In May 2017, the university achieved a 33.33% passing rate, slightly below the national average. It was followed by a significantly stronger performance in October 2017, with a rate of 43.33%, surpassing the national rate of 30.45%. However, the succeeding years marked a decline, with 21.05% vs. 28.92% in May 2018, 16.67% vs. 25.19% in October 2018, and 15.00% vs. 16.47% in May 2019. A modest improvement occurred in October 2019, with a 21.05% passing rate, compared to the national average of 14.32%.

The years 2021 and 2022 were particularly concerning, as NORSU recorded 0% passing rates in three exam cycles while national averages ranged from 15.28% to 22.29%. Encouragingly, the university recovered in May 2023 with a passing rate closely aligning with the national average. It achieved a notable 50.00% in October 2023, outperforming the national average of 31.37%.

These fluctuations emphasize the need for a comprehensive evaluation of the university's licensure performance. While other institutions have utilized CPALE results to evaluate and refine their academic strategies, no formal study has yet been conducted that systematically examines the CPALE performance of Negros Oriental State University (NORSU) across multiple examination cycles. This gap has limited the university's ability to design data-driven policies and interventions that could strengthen its accountancy program. By analyzing both institutional and national passing trends from May 2017 to October 2023, as well as subject-level performance across six CPALE domains, this study addresses that gap. It gives real-world examples of how NORSU's results compare to or differ from national standards. This helps build a foundation for specific changes to the way we teach, the curriculum we use, and the review programs we run. So, the study not only reveals patterns of performance, but it also provides institutions with useful information to ensure they comply with CHED's licensure performance standards and improve quality.

## REVIEW OF LITERATURE

### 2.1 Licensure Examinations as Indicators of Program Quality

The CPALE functions as a regulatory mechanism to ensure competence and ethical grounding among aspiring accountants in the Philippines (CHED, 2017; PRC, 2022). Licensure examinations served as standardized benchmarks to assess both individual qualifications and institutional effectiveness. CHED emphasizes that sustained poor licensure performance may result in the phase-out of accountancy programs, highlighting the exam's role in quality assurance.

Research indicates that several factors influence CPALE performance. Micabalo and Cruspero (2022) found that institutional planning, curricular alignment, and student motivation all have a significant impact on students' readiness for exams. Bote et al. (2022) also found a correlation between the results of the pre-board test and the CPALE results, which supports the value of embedded assessments. Carator et al. (2024), on the other hand, stated that how students perceive a test as difficult affects how much they study. Camacho et al. (2024), on the other hand, proved that mock board exams are good indicators of real CPALE scores. All of these studies agree that how well students do on tests relies on how the lessons are planned, how they are taught, and how the tests are given.

## 2.2 National and Regional Trends in CPALE Performance

National trends in CPALE performance reveal a steady decline in passing rates over the last decade, with the lowest rates observed in 2018 to 2019. These are these periods where the CPALE syllabi were updated. The Board of Accountancy has decided that the CPA Licensure Examinations commencing in October 2018 will encompass both the new and existing provisions of specific laws and standards. These encompass the Tax Reform for Acceleration and Inclusion (TRAIN) Law, PFRS 9 concerning Financial Instruments, and PFRS 15 on Revenue from Contracts with Customers (Bolislis, 2018). These years were followed by signs of recovery. According to Villegas (2025), the developmental activities embedded in undergraduate programs improve licensure outcomes. Ganas and Russell (2023) identified consistent academic engagement as a strong predictor of passing performance, while Lianza (n.d.) emphasized the interplay of motivation, training quality, and institutional support.

Regional disparities also influence results. Cammayo and Gonzales (2024) noted that graduates from public universities in less urbanized areas face disadvantages due to limited access to reviews in this context. It is relevant to state universities such as NORSU.

## 2.3 Subject-Level Performance in CPALE

Consistent with national findings, subject-level challenges remain concentrated in Taxation, Advanced Financial Accounting and Reporting (AFAR), and Auditing. Perez (2016) observed that Practical Accounting (now FAR/AFAR) and Auditing were the weakest areas among examinees, while Business Law and Management Services tended to yield stronger outcomes. Calma & Maglaque (2019) similarly reported low scores in Taxation and AFAR, identifying them as bottlenecks to CPALE success.

At the institutional level, interventions such as retention policies, embedded reviews, and curriculum alignment have been found to stabilize outcomes (Imperial et al., 2022; Jalagat, 2016). These findings highlight the significance of implementing remediation procedures at the topic level over an extended period, particularly in technical area.

## 2.4 Institutional Responses to Licensure Trends

Higher education institutions (HEIs) have responded to declining pass rates by adopting three main strategies: (1) curriculum realignment to CHED and PRC standards, (2) in-house reviews and mock boards, and (3) targeted interventions in high-failure subjects (CHED, 2012; PRC, 2022). Empirical evidence confirms that retention policies, performance-based gatekeeping, and continuous diagnostics correlate with improved licensure outcomes (Camacho et al., 2024; Ganas & Russell, 2023).

Overall, the literature demonstrates that CPALE performance is not solely a reflection of student ability, but also of curriculum quality, institutional support, and external contexts. It stresses the need for data-driven strategies to address both national-level challenges and institution-specific gaps.

## METHODS

This study employed a quantitative trend analysis to evaluate the performance of Negros Oriental State University (NORSU) graduates in the Certified Public Accountant Licensure Examination (CPALE) from May 2017 to October 2023. Data was sourced from the Professional Regulation Commission (PRC) and included institutional passing percentages, national averages, and subject-level scores for six CPALE areas: Financial Accounting and Reporting (FAR), Advanced Financial Accounting and Reporting (AFAR), Management Services (MS), Auditing (AUD), Taxation (TAX), and Regulatory Framework for Business Transactions (LAW).

Descriptive statistics were initially used to calculate institutional passing rates and compare them with national averages for each examination cycle. To provide deeper insights, statistical trend tests were applied.

Correlation analysis was conducted to determine whether institutional results moved in tandem with national trends. Ethical approval for the use of data was obtained from the University President's Office, and all PRC data were handled with confidentiality and used solely for academic purposes.

## RESULTS AND DISCUSSIONS

### 3.1. National Passing Percentage

**Table 1. National Passing Percentage for the CPALE for May 2017 – October 2023**

EXAM DATE	NATIONAL PASSING %
MAY 2017	35.14
OCT 2017	30.45
MAY 2018	28.92
OCT 2018	25.19
MAY 2019	16.47
OCT 2019	14.32
OCT 2021	15.28
DEC 2021	21.87
MAY 2022	22.29
OCT 2022	25.84
MAY 2023	30.37
OCT 2023	31.37

The table shows the national passing percentages of the Certified Public Accountant Licensure Examination (CPALE) from May 2017 to October 2023. Data reveals a fluctuating trend with distinct periods of decline and gradual recovery.

The national passing rate was at its peak in May 2017. There was a moderate decline observed in October 2017 and further decline in May 2018. The downward trend continued through October 2018, indicating a gradual decrease in national performance over four consecutive examination cycles.

A significant drop occurred in May 2019, when the passing rate fell sharply to 16.47%, followed by an even lower rate of 14.32% in October 2019, the lowest point in the entire period covered.

After the CPALE was suspended in 2020 due to the COVID-19 pandemic, it resumed in October 2021 with a national passing rate of 15.28%, still near historical lows. However, from December 2021 (21.87%) through May 2022 (22.29%), a slight recovery began, showing a small performance improvement. The trend continued upward in October 2022, with the passing rate rising to 25.84%.

By May 2023, national performance had recovered significantly to 30.37%, returning to pre-pandemic levels. This upward trend persisted into October 2023, with a national passing rate of 31.37%—the second-highest passing rate in the entire series after May 2017.

The data show a clear three-phase trend: an initial period of decline from 2017 to 2019, a pandemic-era slump from 2019 to 2021, and a recovery phase that began in late 2021 and continued through 2023. This pattern reflects both the challenges and resiliency of the accounting education system and the examinees during a time of significant change.

### 3.2. NORSU Performance in the CPALE vs. the National Passing Percentage

**Table 2. NORSU Passing Percentages in the CPALE**

EXAM DATE	NATIONAL PASSING %	FIRST TAKERS	RETAKERS	OVERALL PASSING %
MAY 2017	35.14	0.00	40.00	33.33
OCT 2017	30.45	45.83	33.33	43.33
MAY 2018	28.92	0.00	33.33	21.00
OCT 2018	25.19	18.92	9.09	16.67
MAY 2019	16.47	0.00	17.65	15.00
OCT 2019	14.32	7.69	50.00	21.05
OCT 2021	15.28	0.00	0.00	0.00
DEC 2021	21.87	0.00	0.00	0.00
MAY 2022	22.29	0.00	0.00	0.00
OCT 2022	25.84	10.00	50.00	16.67
MAY 2023	30.37	37.50	14.29	30.43
OCT 2023	31.37	37.50	62.50	50.00

#### 3.2.1. Correlation between NORSU and National CPALE Passing Percentages (2017–2023)

**Table 3. Correlation between NORSU and National CPALE Passing Percentages (2017–2023)**

	NORSU Passing %	National Passing %
NORSU Passing %	1.000	.726**
National Passing %	.726**	1.000
Sig. (2-tailed)	—	.000
N	26	26

**Note. Correlation is significant at the 0.01 level (2-tailed).**

The NORSU accountancy graduates' performance in May 2017 to October 2023 CPALEs indicates both alignment with and divergence from national trends. In May 2017, the institutional passing percentage (33.33%) was slightly lower than the national norm (35.14%). However, by October 2017, NORSU had attained an impressive 43.33%, above the national rate of 30.45%. This accomplishment indicated the university's ability to outperform national expectations.

However, subsequent cycles from 2018 to 2019 showed a steady decline. Institutional performance consistently fell below national averages, with first takers recording particularly low outcomes. Although retakers provided a modest lift in October 2019 (21.05% vs. the national average of 14.32%), overall results reflected a downward trajectory consistent with the nationwide decline in this period.

The most critical point was reached during the 2021 examinations, when NORSU recorded zero passers across three consecutive cycles (October 2021, December 2021, and May 2022). This result was significantly lower than national averages, which, though modest, ranged from 15.28% to 22.29%. Such outcomes underscore the

compounded effects of the pandemic on institutional readiness, student preparation, and access to review opportunities.

Recovery began in October 2022, with a passing rate of 16.67%, which is still below the national benchmark of 25.84%. By 2023, however, a significant improvement was evident. The May 2023 examination saw NORSU's overall performance (30.43%) align closely with the national rate (30.37%). This momentum continued in October 2023, when NORSU achieved a 50.00% rate, far exceeding the national rate of 31.37%. These results suggest that institutional efforts, such as strengthened review programs and curriculum realignments, may have begun to yield positive outcomes.

To statistically validate the relationship between institutional and national results, a Pearson correlation analysis was conducted. Findings revealed a strong positive correlation between NORSU's performance and the national passing percentage ( $r = .726$ ,  $p < .01$ ). This indicates that fluctuations in institutional performance generally moved in tandem with national trends, with periods of decline, disruption, and recovery reflecting broader systemic patterns in accounting education.

Overall, the data emphasize that while NORSU's results were often below national averages, the recovery in 2023 demonstrates resilience and the potential for sustained improvement. The strong correlation further underscores that institutional outcomes are closely tied to the broader challenges and opportunities that shape CPALE performance nationwide.

### 3.3. Performance of Examinees on a Per Subject Basis

**Table 4. Average Performance of Examinees on a Per Subject Basis**

YEAR TAKEN	FAR	AFAR	MS	AUD	TAX	LAW
May 2017	71.67	70	68	79.67	73.5	79.33
Oct 2017	71	72.6	72.8	68.6	73.13	66.7
May 2018	61.21	68.21	65.21	70.16	78.05	70.95
Oct 2018	68.52	68.79	65.52	62.21	58.5	66.33
May 2019	54.5	62.85	63.75	59.95	63.3	61.8
Oct 2019	62.58	67.21	69.26	72.21	65.79	65.74
Oct 2021	44.33	50.33	39	44	47.67	48
Dec 2021	60	71	82	74	75	67
May 2022	56.67	64	49.78	55.33	54.11	56.56
Oct 2022	61.58	65	56.08	55.25	54.17	59.92
May 2023	72.09	69.48	66.61	66.87	66.74	70.83
Sep 2023	71.44	72.56	67.94	71.38	63.5	71.69

The subject-level results of NORSU examinees from 2017 to 2023 show recurring areas of strength and persistent weaknesses across the six CPALE domains. In 2017, averages were relatively strong, particularly in Law (RFBT) and Auditing, reflecting adequate preparation during this period.

By 2018 and 2019, however, performance declined noticeably in Financial Accounting and Reporting (FAR), Taxation (TAX), and Auditing, indicating growing challenges in technical and problem-solving-oriented subjects. This finding is consistent with earlier research by Perez (2016) and Calma and Maglaque (2019), who identified Taxation and Advanced Financial Accounting and Reporting (AFAR) as national bottlenecks in CPALE success. More recent work by Baniqued, Claro, and Feliciano (2024) similarly emphasized that highly

analytical subjects, such as AFAR and Management Services, remain critical hurdles for accountancy graduates.

The most significant drop was recorded in 2021, when the pandemic disrupted academic continuity and review preparation. Subject averages during this period fell to their lowest levels, with FAR, MS, and LAW all registering poor outcomes. These results confirm that pandemic-related shifts in instruction and assessment had a disproportionate impact on licensure readiness.

Gradual recovery was observed in 2022 and 2023. Notable improvements appeared in FAR, AFAR, and LAW. This recovery is attributed to institutional interventions such as stronger review mechanisms, curriculum realignment, hiring competent faculty, and post-pandemic adjustments in instructional delivery. Consistent with Villegas (2025), who highlighted the role of developmental activities in undergraduate programs, these improvements suggest that targeted interventions can strengthen subject-level performance.

Overall, while Taxation, AFAR, and Auditing remain the most challenging areas for NORSU examinees, the subject-level recovery in 2023 signals that institutional reforms and renewed academic support are beginning to address these long-standing gaps.

### 3.4 Total Examinees and Passers Per Subject

**Table 5.Total Examinees and No. of Examinees Who Passed Each Subject**

YEAR TAKEN	Total Examinees	FAR	AFAR	MS	AUD	TAX	LAW
May 2017	6	2	3	2	4	4	5
Oct 2017	30	14	19	16	13	18	11
May 2018	19	3	3	4	12	15	7
Oct 2018	48	20	24	13	11	5	16
May 2019	20	5	5	7	5	7	6
Oct 2019	19	4	3	5	10	5	3
Oct 2021	3	0	0	0	0	0	0
Dec 2021	1	0	0	1	0	1	0
May 2022	9	0	1	0	1	0	0
Oct 2022	12	2	2	1	1	1	3
May 2023	23	12	9	5	9	8	11
Sep 2023	16	9	8	8	9	5	9

The analysis of the number of examinees and subject-level pass rates from 2017 to 2023 shows that there is a correlation between participation rates and performance outcomes. There were few examinees in May 2017; however, it significantly increased in October. A higher number of individuals succeeded in all courses, particularly in AFAR, Management Services (MS), and Taxation. It indicates that improved outcomes during that cycle may have resulted from enhanced institutional support and more examinee participation.

In 2018, participation peaked in October with the highest number of examinees in the dataset (48). However, despite the higher number of examinees, the passing rates were not consistent. FAR, AFAR, and LAW all had average levels of success, but Taxation and MS showed a sharp decline, which shows that different courses were not prepared equally. It supports what Calma and Maglaque (2019) found in their study, which is that intensive subjects often yield weaker results for examinees taking the examination.

The decline continued into 2019, with both May and October cycles reflecting fewer examinees and declining pass rates across most subjects, especially Auditing and Law. This trend suggests that a decrease in the number

of examinees did not automatically lead to improved performance but rather might have indicated a decline in readiness among the university's graduates.

The most significant decline happened in the 2021 examination, when only a handful of students sat for the CPALE, resulting in most subjects having no passers at all. This COVID-19 pandemic outcome highlights the significant effects on the participation and preparedness of the examinees. It agrees with national observations of widespread academic disruption during the pandemic.

Participation began to rise again in 2022, accompanied by improvement in FAR, AFAR, and LAW. The recovery became more evident in 2023 when both May and September examinations recorded higher numbers of passers across all subjects. Notably, FAR, MS, and LAW showed the most substantial improvements. The university's efforts, such as strengthened review programs and targeted support in high-failure subjects, may have positively influenced outcomes.

Table 5 shows that, despite changes in participation rates, problems specific to each topic persist. The significant improvement in 2023 indicates that program delivery is returning to normal, and institutional reforms are beginning to enhance both the number of people taking the test and their performance across all CPALE subjects.

### 3.5 Qualitative Context: Institutional and Regional Challenges

The quantitative data clearly show changes in CPALE performance. Still, it is equally crucial to place these results within the context of the larger institutional and regional factors that influence student readiness. There are several qualitative characteristics that help explain the trends observed at Negros Oriental State University (NORSU).

First, it remains challenging to enter the review programs. Negros Oriental does not have any review centers that cater to CPALE reviewees. Because of this, many graduates must travel to big cities like Cebu or Manila to take intense review classes. This choice, however, is not affordable for all graduates. Due to the high cost of tuition, travel, and lodging, graduates from less fortunate backgrounds often do not attend formal review programs. This leaves them unprepared for the examination. This finding is consistent with Cammayo and Gonzales (2024), who noted that graduates from public universities in less urbanized regions face disadvantages in licensure performance due to limited access to review opportunities.

Second, the switch to online learning during the COVID-19 pandemic changed graduates' confidence and readiness in taking the examination. Since many of the students' classes were done online, they felt that they were not ready to take the CPALE. The lack of face-to-face drills, peer collaboration, and prompt faculty feedback led to lower self-confidence and reduced readiness, which contributed to the low passing rates during the pandemic years. Similar observations were highlighted by Lianza (2025), who emphasized the interplay between learning modality, student motivation, and institutional support in influencing licensure outcomes.

Third, institutional limitations, such as faculty availability and specialization, pose persistent challenges. NORSU encounters difficulties in recruiting and retaining skilled, full-time professors capable of teaching professional subjects, particularly in specialized fields such as Business Law and Taxation. This reliance on part-timers can disrupt instructional continuity and limit opportunities for mentorship. Such gaps reduce the consistency and depth of student preparation across batches of graduates.

Finally, many graduates are also balancing work responsibilities while preparing for the licensure examination. Economic pressures prompt some to seek employment immediately after graduation, leaving them with limited time for focused review. This dual role often affects time management, reduces the hours available for study, and contributes to a lack in preparation compared to peers who can commit full-time to review courses.

These qualitative realities emphasize the necessity to contextualize quantitative data. Beyond academic achievement indicators, NORSU's licensure outcomes are influenced by resource constraints, economic differences among students, competing employment responsibilities, and faculty staffing concerns. Addressing these difficulties requires not only internal reforms but also external support from national organizations such as



CHED and PRC, especially in enhancing faculty development, broadening access to review programs, and encouraging regional parity in licensing preparation.

## FINDINGS

- 5.1. The examination of national CPALE outcomes disclosed a distinct three-phase pattern. These are: 1.) Performance consistently deteriorated from 2017 to 2019, 2.) had its worst during the pandemic years of 2020–2021, and 3.) commenced a modest recovery in 2022. As of October 2023, the nationwide passing rate approached pre-pandemic levels, indicating resilience in the accounting education system despite previous setbacks.
- 5.2. In comparing the performance of NORSU graduates to the national passing rate, findings indicated that institutional outcomes typically mirrored national trends but frequently fell below the national passing percentage. The pandemic years were exceptionally difficult, since the university reported no successful candidates in many test cycles, despite a little enhancement in national performance. Recent outcomes demonstrated a good performance, with NORSU roughly coinciding with national passing percentage in 2023. Statistical study established a robust positive association between national passing percentages and universities passing percentages, indicating that national trends in licensure outcomes substantially influenced NORSU's success.
- 5.3. The subject-level analysis revealed persistent difficulties in technical and problem-solving-intensive areas such as Taxation, Advanced Financial Accounting and Reporting, and Auditing. On the other hand, stronger and more stable results were observed in the areas of Business Law and, at times, in Management Services. The lowest outcomes were recorded during the pandemic, when averages across nearly all subjects dropped, but these were followed by marked improvements in FAR, AFAR and Law in 2023.
- 5.4. The analysis of examinees and passers by subject further highlighted the influence of Covid-19 on their participation and performance. Participation reached its peak in prior cycles but experienced a significant decline during the pandemic. Majority of the examinees did not pass the examinations. A steady recovery was observed in 2022, and by 2023, both the number of participants and the number of successful candidates rose with disciplines including Financial Accounting, Management Services, and Law showed significant accomplishments.

These findings emphasize that while national trends strongly influence institutional outcomes, local constraints such as limited review opportunities, financial barriers, faculty shortages, and competing work obligations further compound the challenges faced by NORSU graduates. Addressing these issues requires a combination of institutional reforms and supportive policies, which form the basis of the following recommendations.

## RECOMMENDATIONS

Based on the findings of this study, the following recommendations are proposed to strengthen the performance of Negros Oriental State University (NORSU) graduates in the Certified Public Accountant Licensure Examination (CPALE). These recommendations are structured into short-term, medium-term, and long-term interventions, and further highlight implications for national policy support.

### Short-Term Interventions (Within 1 Year)

1. **Institutionalize Structured Review Programs:** Implement in-house review classes, qualifying examinations, and mock board examination to simulate CPALE conditions and improve readiness.
2. **Strengthen Student Support Systems:** Provide financial subsidies, psychosocial counseling, and peer mentoring to lessen the burden of review expenses and exam-related stress, particularly for students from disadvantaged backgrounds.
3. **Targeted Subject Remediation:** Prioritize interventions in historically weak areas such as Taxation,

Advanced Financial Accounting and Reporting (AFAR), and Auditing through tutorials, case-based learning, and problem-solving workshops.

### Medium-Term Interventions (1–3 Years)

1. **Faculty Specialization and Training:** Align teaching assignments with faculty expertise and require continuous professional development in updated CPALE syllabi, new standards, and regulatory frameworks.
2. **Curriculum Enhancement:** Integrate embedded reviews, retention mechanisms, and gatekeeping policies to ensure that only students that are readily equipped can proceed to higher-level professional subjects.
3. **Partnerships with Review Centers:** Formalize linkages with external review institutions to broaden access to review resources and ensure alignment with current licensure trends.

### Long-Term Interventions (3–5 Years)

1. **Curriculum Realignment:** To reflect evolving industry demands and licensure standards on the curriculum, the program must regularly update in accordance with Commission on Higher Education (CHED) guidelines and Professional Regulatory Board of Accountancy (PRC-BOA) resolutions
2. **Institutional Investment in Learning Resources:** To support continuous improvement in instruction and review preparation, secure sustained funding for library materials, digital platforms, simulation tools, and updated reference materials.
3. **Quality Assurance Mechanisms:** Establish a permanent monitoring and evaluation framework that tracks licensure outcomes, subject-level performance, and feedback from graduates and faculty to guide evidence-based program development.

### Policy-Level Implications

1. **CHED Support:** The Commission on Higher Education should provide financial assistance and capacity-building programs to underperforming institutions, particularly state universities in resource-constrained regions. This can take the form of grants for review programs, faculty development, and curriculum innovation.
2. **PRC/BOA Collaboration:** The Professional Regulation Commission and the Board of Accountancy may enhance their engagement with universities through periodic orientations, dissemination of updates on exam coverage, and recognition of exemplary review practices to ensure equitable preparation across institutions.
3. **Regional Equity Measures:** Policymakers should address disparities between urban and rural institutions by supporting the establishment of accessible review centers, digital learning infrastructure, and shared academic groups for accountancy programs in the provinces.

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