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Comparative Analysis of Readiness Factors and Institutional Support Mechanisms as Predictors of CPALE Performance Outcomes and Academic Business Model Sustainability Among Selected Accountancy Schools in NCR and Laguna Province

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Index Terms:

readiness, CPALE readiness, institutional support mechanisms, accountancy education, academic sustainability, mixed methods

Abstract. The study examined the licensure examination readiness of Bachelor of Science in Accountancy (BSA) students and its relationship with CPA Licensure Examination (CPALE) performance outcomes and the sustainability of accountancy programs among nine selected accountancy schools in National Capital Region (NCR) and Laguna province. Grounded in Constructivism Theory and Outcome-Based Education (OBE) , the study analyzed readiness factors and institutional support mechanisms to develop a strategic framework of best practices for enhancing CPALE performance and BSA program sustainability. An explanatory sequential mixed-methods design was employed. Quantitative data were collected from 300 third- and fourth-year BSA students and analyzed using descriptive statistics, Pearson correlation, ANOVA, and multiple regression. Qualitative data were gathered through interviews with deans, faculty members, CPALE topnotchers, passers, and a failed examinee and analyzed using thematic analysis. Findings revealed that students demonstrate adequate financial capability and access to learning resources but only moderate academic readiness, particularly in confidence and performance in CPALE-style examinations. Institutional support mechanisms were generally adequate, with faculty competence identified as a major strength; however gaps were noted in faculty availability, curriculum alignment, and systematic review implementation. Statistical analysis showed a significant positive relationship between institutional support and student readiness and significant difference in readiness levels among schools with varying CPALE performance. Qualitative findings emphasized the importance of early preparation, disciplined study habits, exposure to board-level examinations, and structured institutional interventions. The integrated results indicate that academic competence and effective institutional support are key drivers of CPALE success. Based on these findings, a strategic framework of best practices was developed to guide higher education institutions (HEI) in strengthening CPALE readiness and sustaining the long-term viability of accountancy programs.

Introduction

CPALE performance remains a critical indicator of educational quality among Philippine accountancy schools. Persistent low national passing rates and increased regulatory scrutiny have heightened concerns regarding the sustainability of Bachelor of Science in Accountancy (BSA) programs. Previous studies have identified academic preparation, study habits, institutional support, and learner motivation as determinants of licensure examination success. However, limited research has examined how these factors collectively influence both CPALE outcomes and the long-term sustainability of accountancy programs. Anchored on Constructivism and Outcome-Based Education, the study investigated readiness factors and institutional support mechanisms among selected accountancy schools and explored their predictive influence on CPALE performance outcomes and academic business model sustainability.

Research Questions

The study aims to answer the following research objectives: (1) determine and explain the level of licensure examination readiness of Accountancy students across pre-identified readiness factors including academic knowledge and technical competence, financial capability and access to learning resources , (2) analyze the nature and extent of institutional support mechanisms being implemented by accountancy schools to enhance students' CPALE preparation, (3) Compare the differences in readiness factors and institutional support mechanisms among schools when grouped according to CPALE performance outcomes, (4) Evaluate the predictive influence of readiness factors and institutional support mechanisms on CPALE performance outcomes and academic business model sustainability using comparative analysis, and (5) create manual or framework that integrates schools' best practices to enhance CPALE readiness and sustainable accountancy programs.

Assumptions of the Study

This study assumes that the respondents provided truthful and accurate information; that research instruments validly measured readiness factors and institutional support mechanisms; that CPALE performance outcomes are reliable indicators of accountancy program effectiveness; and that variations in student readiness and institutional support significantly influence licensure examination performance and the sustainability of accountancy programs. Furthermore, the study assumes that the selected nine accountancy schools and participants adequately represent the experiences and practices of accountancy institutions in NCR and Laguna province, thereby providing a sound basis for comparison, prediction, and strategic framework development.

Methodology

The study employed an explanatory sequential mixed-methods design. The quantitative phase involved 300 third- and fourth-year BSA students from nine selected Accountancy schools in NCR and Laguna province. A structured Likert-scale questionnaire measured academic knowledge and technical competence, financial capability and access to learning resources, and institutional support mechanisms. Data were analyzed using frequency distribution, weighted mean, Pearson correlation, ANOVA, and multiple regression. The qualitative phase consisted of semi-structured interviews with two CPALE topnotchers, five deans, seven faculty members, thirty CPALE passers and one failed examinee. Interview data were analyzed through thematic Analysis using NVivo. Integration of quantitative and qualitative findings was performed to generate a comprehensive interpretation of CPALE readiness and institutional support.

Results and Discussion

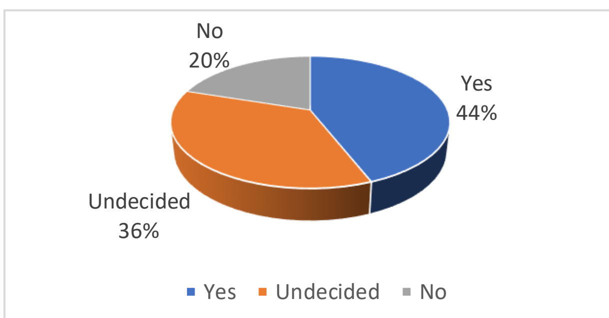

Figure 1. CPALE Intentions After Graduation

The figure above indicated that only 44% of surveyed students intended to take the CPALE immediately after graduation, while the remaining respondents were either undecided or not yet prepared that showed the gap and the need for study and evaluation of readiness gaps and institutional intervention needs.

Indicators	Weighted Mean	Readiness Interpretation
Integration of accounting concepts	3.42	Ready
Application to complex problem-solving situations	3.39	Moderately Ready
Adequacy of academic training during CPALE preparations	3.34	Moderately Ready
Strong foundational knowledge in major accounting subjects	3.22	Moderately Ready

Performance in Comprehensive and Mock/Pre-board examinations	3.01	Moderately Ready
Confidence in answering CPALE-style questions	2.92	Moderately Ready
Composite Weighted Mean	**3.22**	**Moderately Ready**

Table 1. Academic Knowledge and Technical Competence

Table 1 above showed that Academic readiness was moderate (composite mean = 3.22), with the lowest ratings observed in confidence in answering CPALE-style questions and performance in mock board examinations.

Financial capability and access to learning resources:	Weighted Mean	Interpretation
Capacity to enroll in a CPA review center	3.82	Ready
Access to quality textbooks and CPA review materials	3.67	Ready
Access to online accounting review platforms.	3.60	Ready
Ability to afford review materials	3.54	Ready
Financial limitations not a barrier	3.21	Moderately Ready
Composite Weighted Mean	**3.57**	**Ready**

Table 2. Financial Capability and Access to Learning Resources

Table 2 above demonstrated that accountancy students are relatively strong in terms of financial readiness and learning resource accessibility, especially in enrollment capability in CPA review centers and access to quality textbooks and CPA review materials. However, financial constraints still moderately affect some students with the lowest mean score of 3.21 only.

Institutional Support Factors:	Weighted Mean	Interpretation
Faculty demonstrate strong subject mastery	4.03	Ready
Instructors effectively explain complex topics	3.83	Ready
Review coverage is aligned with CPALE syllabi	3.76	Ready
Mock exams simulate actual CPALE difficulty	3.68	Ready
Faculty members provide academic coaching	3.67	Ready
School monitors students' readiness for CPALE	3.61	Ready
University provides organized CPALE review classes	3.33	Moderately Ready
School invests resources in CPALE readiness initiatives	3.30	Moderately Ready
College provides adequate review materials	3.30	Moderately Ready
Review schedule is systematic and well-planned	3.20	Moderately Ready
Composite Weighted Mean	**3.57**	**Ready**

Table 3. Institutional Support Factors

Table 3 above showed that students perceived their schools provide adequate and functional support mechanisms for CPALE preparation. Faculty subject mastery is the strongest institutional asset with a mean score of 4.03 and this is followed by instructors effectively explaining complex topics (wm=3.83) and review coverage aligned with CPALE syllabi (wm=3.76), highlighting the effectiveness of instructional delivery and curriculum alignment with the CPA licensure examination requirements. However, several indicators received relatively lower ratings and were interpreted as moderately ready. These include organized CPALE review classes (wm=3.33), investment in CPALE readiness initiatives (wm=3.30), adequate review materials (wm=3.30), and systematic and well-planned review schedules (wm=3.20). These findings suggest that while institutional support exists, improvements are needed in terms of resource allocation, review program organization, learning materials, and scheduling of review activities. Correlation analysis revealed a significant positive relationship between institutional support and student readiness ($r = 0.52$, $p < .001$).

	CY2026	CY 2025		CY 2024		CY 2023		CY2022
	May	Oct	May	Oct	May	Oct	May	Oct
Nat'l Passing %	30.83%	34.02%	33.11%	30.17%	30.28%	31.37%	30.36%	25.84%
UP Diliman	98.15%	94.12%	100.00%	98.04%	89.58%	85.19%	93.22%	88.24%
PUP Sta Mesa	50.16%	48.57%	64.31%	52.19%	68.46%	51.76%	66.43%	15.13%

PUP San Pedro	66.67%	50.00%	50.00%	33.33%	27.27%	50.00%	28.57%	50.00%
OLFU-QC	32.00%	36.00%	31.58%	3.85%	22.22%	23.53%	16.67%	42.86%
PL Mun	100.00%	40.00%	66.67%	33.33%	100.00%	100.00%	100.00%	N/A
Lyceum_Laguna	50.00%	100.00%	83.00%	33.33%	100.00%	33.33%	40.00%	100.00%
PUP Biñan	28.57%	33.33%	100.00%	26.67%	16.67%	100.00%	0.00%	0.00%
Trimex Coll.	0.00%	0.00%	0.00%	0.00%	N/A	N/A	N/A	N/A
OLFU-Laguna	0.00%	0.00%	N/A	N/A	N/A	N/A	N/A	N/A

Source: PRC Board

Table 4. Institutional CPA Licensure Examination (CPALE) Performance from October 2022 to May 2026

Table 4 above reveal significant differences among the selected accountancy schools in terms of passing rates, consistency, and overall CPALE performance outcomes. These variations may reflect differences in institutional support mechanisms, faculty quality, student selectivity, review programs and readiness initiatives. UP Diliman consistently demonstrated exceptional CPALE performance, recorded passing rates from 85.19% to 100%, substantially higher than the national passing rates in all examination periods. PUP Sta Mesa exhibited relatively strong performance, with passing rates generally ranging from 48.57% to 68.46%, except for one examination period in October 2022 where the passing rate declined to 15.13%. PUP Biñan recorded highly inconsistent passing rates, ranging from zero percent to 100% across the observed periods. The extreme variability suggests unstable CPALE outcomes. Trimex Colleges and OLFU Laguna recorded zero passing rates in the available examination periods reported. The results indicate substantial challenges in preparing candidates for CPALE success. The performance outcomes suggest that institutions with stronger and more consistent support mechanisms tend to achieve better licensure examination outcomes. Schools such as UP Diliman and PUP Sta Mesa which consistently outperform the national passing rate, appear to benefit from effective academic preparation systems, faculty competence, curriculum alignment, and structured review programs. Conversely, institutions exhibiting low or highly fluctuating passing rates may face challenges in sustaining CPALE readiness among accountancy students. Qualitative findings identified five major themes: early and consistent preparation, disciplined study habits, curriculum alignment with CPALE competencies, rigorous assessment through mock examinations, and strong institutional commitment through mentoring and structured review programs. The integrated findings suggest that knowledge acquisition alone is insufficient; successful CPALE performance depends on the effective application of competencies under examination conditions.

	Components	**Related Pillar**
C	Curriculum Alignment and Continuous Assessment	Curriculum Alignment and Assessment Management
P	Professional Linkages and Integrated CPA Review Programs	Integrated CPALE Review and External Linkages
A	Academic Excellence through Quality Faculty	Faculty Excellence with Commitment and passion to serve and Instructional Quality
R	Resource-Enabled Learning Environment	Learning Resources, Facilities, and Technological Support
E	Early CPALE Orientation and Preparation	Accountancy Student Development and Motivation Programs
A	Assessment-Based Monitoring and Performance Tracking	Curriculum Alignment and Assessment Management
D	Development of Motivation, Discipline, and Resilience	Student Development and Motivation Programs
Y	Yielding Sustainable CPALE Success and Institutional Excellence	Outcome of All Five Pillars

Table 5. Proposed “CPA-Ready” Framework

Table 5 above was the result of thematic analysis and consolidated the best practices from the nine (9) accountancy schools which consistently perform well from the CPA licensure examination. The proposed CPA-Ready framework serves as a comprehensive model for enhancing CPALE readiness through six interconnected pillars: Curriculum Alignment and Continuous Assessment, Professional Linkages and Integrated CPA Review Programs, Academic Excellence through Quality Faculty who are passionate and consistently committed to teach, Resource-Enabled Learning Environment, Early CPALE Orientation and Preparation, and Assessment-Based Monitoring and Performance Tracking. These pillars collectively address the academic, institutional, and developmental needs of accountancy students by ensuring curriculum relevance, competent instruction, adequate learning resources, strategic CPA review interventions, and continuous performance evaluation. The framework also emphasized the Development of Motivation, Discipline and Resilience, recognizing that personal attributes are critical determinants of CPA licensure examination success. Through the synergistic implementation of these components, the framework aims to produce sustainable outcomes manifested in improved CPALE performance, enhanced accountancy student readiness, and strengthened institutional excellence, thereby fostering a culture of continuous quality improvement in accountancy education.

Conclusion and Recommendations

The findings support previous research emphasizing the importance of both individual readiness and institutional interventions in CPALE success. While students generally possessed adequate conceptual knowledge, weaknesses in examination confidence and performance indicate a gap between classroom learning and CPA licensure examination demands. The significant relationship between institutional support and readiness underscores the role of faculty quality, curriculum design and alignment, review programs, and academic coaching and monitoring in enhancing CPALE outcomes. From a sustainability perspective, strong CPALE performance contributes to institutional reputation, enrollment stability, and program viability. The study concludes that sustainable accountancy education requires a holistic strategy that integrates curriculum review, competency-based assessments, faculty development, mentoring, and structured CPALE preparation programs. A best-practices for effective CPALE preparations was consolidated from consistent and top-performing accountancy schools is recommended with the mnemonic CPA-READY framework to guide higher education institutions in strengthening CPALE readiness and ensuring the long-term sustainability of their accountancy programs.

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Competing Interests Statement

The author declares that there are no known competing financial interests or personal relationships that could have appeared to influence the work reported in this article.

Data Availability Statement

Data sharing is not applicable to this article as no new data were created or analyzed in this study; all data used were obtained from previously published sources as cited in the reference list.

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Appendices

No appendices are attached to this study.