



Challenges and Factors Associated with CPA Licensure Examination Performance in a Public Higher Education Institution

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Abstract

The performance of graduates in professional licensure examinations provides higher education institutions with evidence concerning curriculum effectiveness, instructional quality, student preparation, and institutional support. This study examined the academic, personal, socioeconomic, and psychological factors associated with Certified Public Accountant Licensure Examination performance among graduates of a public higher education institution in the Philippines. An explanatory sequential mixed-methods design was employed, combining a quantitative survey of 137 graduates who had taken the licensure examination with qualitative interviews involving five selected participants. Descriptive statistics were used to assess curriculum background, family responsibilities, financial capability, internship experience, location, work status, pressure, self-efficacy, and study habits. Interview responses were examined thematically, while binary logistic regression was used to explore factors associated with examination outcomes. Curriculum background, financial capability, family circumstances, and employment conditions emerged as relevant preparation concerns. The qualitative findings further emphasized review-center participation, disciplined study routines, emotional readiness, adequate rest, curriculum alignment, and faculty influence. In the exploratory regression model, the family-related construct and mental preparedness were statistically associated with outcome classification. The findings indicate that licensure performance reflects the interaction of academic preparation, personal circumstances, and psychological readiness rather than academic knowledge alone. Educational leaders should therefore strengthen curriculum alignment, faculty development, structured review programs, mentoring, counseling, and targeted assistance for graduates facing financial, employment, and family-related constraints.

Keywords: *accounting education; CPA licensure examination; educational leadership; institutional support; mental preparedness; student preparation*

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1. Introduction

Professional licensure examinations perform an important regulatory and educational function by assessing whether graduates possess the competencies required to enter a regulated profession. In accountancy education, the Certified Public Accountant Licensure Examination (CPALE) represents a major transition from academic preparation to professional practice. Passing the examination gives graduates access to professional opportunities, while institutional performance is commonly treated as an indicator of the effectiveness of an accountancy program (Sawey-Ognayon & Afalla, 2022).

Licensure outcomes, however, cannot be attributed exclusively to the intellectual ability of individual examinees. Preparation for the CPALE requires graduates to integrate knowledge across several technically demanding accounting disciplines, sustain an extended period of review, manage examination-related pressure, and allocate sufficient time and financial resources to preparation. Examinees may also need to balance employment, family obligations, geographic constraints, and other responsibilities while maintaining disciplined study routines. Examination performance may therefore reflect the interaction of academic preparation, personal circumstances, psychological readiness, and institutional support.

From the perspective of educational leadership, management, and pedagogy, CPALE performance has implications beyond the reporting of institutional passing rates. Persistent difficulty among graduates may indicate a

need to examine curriculum alignment, instructional practices, faculty competence, student assessment, review-program design, mentoring, and graduate support. Educational leaders are therefore expected to use licensure outcomes not merely as reputational indicators but as evidence for academic planning and continuous program improvement.

A distinction must also be made between first-time taker performance and overall institutional performance. Schools commonly give particular attention to first-time takers because their outcomes more immediately reflect the curriculum, instruction, and preparation received during undergraduate education (Ballara et al., 2025). Overall institutional results include repeat examinees and provide a broader account of examination participation and eventual professional progression. Both measures are informative, but they answer different questions and should not be interpreted as equivalent.

Official Performance of Schools reports issued by the Professional Regulation Commission (PRC) for seven CPALE administrations from May 2023 to May 2026 provide a current context for the study. During this period, the participating public higher education institution recorded 127 first-time examination attempts, of which 18 resulted in passing outcomes, for a pooled first-time passing rate of 14.2%. When repeat attempts were included, 36 of 178 institutional attempts resulted in passing outcomes, equivalent to an overall institutional rate of 20.2%. Across the same administrations, 20,812 of 66,103 examinees nationwide passed, producing a pooled national passing rate of 31.5% (PRC, 2023a, 2023b, 2024a, 2024b, 2025a, 2025b, 2026).

These figures require careful interpretation. The institutional first-time rate represents a specific examinee category, whereas the national rate includes both first-time and repeat examinees. The rates are therefore not directly equivalent. Nevertheless, the institution's overall rate, which likewise includes repeat attempts, was 11.3 percentage points below the pooled national rate. Its first-time rate was 17.3 percentage points below the national overall benchmark. The official records consequently establish a continuing concern regarding the preparation and support of prospective CPALE examinees.

The updated figures also demonstrate why repeat examination attempts should be reported separately. Of the 51 institutional attempts attributable to repeat examinees, 18 resulted in passing outcomes, corresponding to an attempt-level passing rate of 35.3%. This figure may reflect additional preparation, accumulated examination experience, or persistence. It should not be interpreted as a person-level rate because one graduate may appear in more than one administration.

Although passing rates identify the scale of an institutional concern, they do not explain why graduates pass or fail. Numerical reports provide limited information about the conditions under which graduates prepare, the academic and non-academic constraints they experience, and the forms of support they consider useful. A more comprehensive evaluation requires evidence concerning curriculum background, family responsibilities, financial capability, internship experience, location, employment, mental preparedness, pressure, self-efficacy, and study habits.

Curriculum preparation is especially relevant because the licensure examination draws upon knowledge and competencies developed throughout the accountancy program. Misalignment between course content and professional examination requirements, inadequate mastery of foundation subjects, limited access to updated learning materials, and variations in instructional quality may affect graduate readiness (Reyes et al., 2025). Faculty members and academic leaders therefore have significant roles in maintaining curriculum relevance, improving instructional delivery, monitoring student performance, and developing timely academic interventions (Augusto et al., 2025; Reyes et al., 2025).

Non-academic conditions may be equally consequential. Financial constraints can limit access to review centers, learning materials, accommodation, transportation, and dedicated study time (Augusto et al., 2025). Employment and family responsibilities may reduce the time available for review, while related socioeconomic and psychosocial stressors can affect well-being and preparation (Aquino-Malabanan, 2026). Geographic location may affect access to preparation resources (Reyes et al., 2025), while anxiety, pressure, confidence, motivation, and perceived preparedness may influence persistence and examination performance (Augusto et al., 2025; Micabalo & Cruspero, 2022). These conditions illustrate why licensure outcomes require a multidimensional rather than exclusively academic interpretation.

The original study examined graduates of one public higher education institution who had taken the CPALE. It combined survey evidence with qualitative accounts to identify the challenges experienced by examinees and the factors associated with their preparation and outcomes. The institution is de-identified in this manuscript to avoid unnecessary reputational attention and to emphasize educational and managerial implications that may also be

relevant to other higher education institutions offering accountancy programs. The updated PRC statistics serve only as contemporary context and were not combined with the original survey, interview, or regression datasets.

Objectives of the Study

This study aimed to examine the challenges and performance-related factors experienced by graduates of a public higher education institution who had taken the Certified Public Accountant Licensure Examination. Specifically, it sought to:

1. describe the respondents according to selected demographic, review-related, and examination-outcome characteristics;
2. determine the extent to which the respondents experienced challenges related to curriculum background, family responsibilities, financial capability, internship experience, location, and work status;
3. assess performance-related conditions in terms of pressure, self-efficacy, and study habits;
4. examine graduates' accounts of the academic, personal, and institutional conditions that influenced CPALE preparation and performance;
5. identify the measured variables statistically associated with CPALE outcome classification; and
6. derive institutional recommendations for curriculum development, faculty preparation, review-program management, and academic and psychosocial support.

Table 1. *Official CPALE Performance, May 2023–May 2026*

Examination period	Institutional first-time, n/N (%)	Institutional all attempts, n/N (%)	National, n/N (%)
May 2023	0/7 (0.0%)	2/12 (16.7%)	2,239/7,372 (30.4%)
October 2023	2/9 (22.2%)	3/17 (17.6%)	2,740/8,734 (31.4%)
May 2024	6/23 (26.1%)	10/32 (31.3%)	3,155/10,421 (30.3%)
December 2024	2/14 (14.3%)	5/23 (21.7%)	3,058/10,136 (30.2%)
May 2025	4/25 (16.0%)	6/30 (20.0%)	3,156/9,533 (33.1%)
October 2025	2/34 (5.9%)	5/42 (11.9%)	3,460/10,170 (34.0%)
May 2026	2/15 (13.3%)	5/22 (22.7%)	3,004/9,737 (30.9%)
Pooled	18/127 (14.2%)	36/178 (20.2%)	20,812/66,103 (31.5%)

Note. Institutional first-time rates include only first-time examinees. Institutional all-attempt and national rates include first-time and repeat examination attempts. Repeat examinees may appear in more than one administration. Sources: Professional Regulation Commission (2023a, 2023b, 2024a, 2024b, 2025a, 2025b, 2026).

2. Review of Related Literature

2.1 Curriculum, Faculty, and Institutional Preparation

Performance in professional licensure examinations is partly rooted in the quality and coherence of prior academic preparation. In accountancy education, graduates are expected to integrate competencies developed across financial accounting, auditing, taxation, management advisory services, regulatory frameworks, and advanced accounting. Weaknesses in prerequisite knowledge may accumulate throughout the program and become more visible when graduates prepare for a comprehensive licensure examination.

Curriculum alignment is therefore important because course content, assessment practices, and instructional emphasis must remain responsive to professional competency requirements. Philippine evidence indicates substantial variation in CPALE outcomes across institutions and regions, suggesting that program quality and preparation conditions are not uniform (Laguador & Refozar, 2020). Educational leaders should evaluate whether poor outcomes reflect gaps in curriculum coverage, insufficient mastery, weak integration across courses, or differences between classroom assessment and the cognitive demands of the licensure examination.

Faculty influence extends beyond the transmission of technical content. Accountancy instructors shape motivation, confidence, study discipline, and perceptions of professional readiness. The quality of feedback, use of

complex problem-solving tasks, validity of departmental assessments, and familiarity with current professional standards can affect later examination preparation. Institutional responses to low licensure performance should therefore include curriculum mapping, faculty development, diagnostic assessment, and systematic review of preparation programs rather than relying solely on stricter student screening.

In adjacent Philippine higher education settings, curriculum audits and faculty development have likewise been proposed as governance mechanisms for identifying content gaps and improving the alignment of institutional intentions with instructional practice (Atento, 2025).

Contemporary accounting practice also increasingly requires graduates to combine technological competence with professional judgment, verification, and governance awareness, particularly as artificial intelligence becomes integrated into accounting processes (Bendal et al., 2026).

Research on CPA examination preparation further indicates that examination-related factors and candidate preparation must be considered together. Al-Duwaila and Al-Mutairi (2021) found that examinees identified insufficient preparation time, broad examination coverage, and uncertainty regarding content as important obstacles. Although the study was conducted outside the Philippine context, it supports the proposition that institutions must help students develop both disciplinary competence and realistic preparation strategies.

2.2 Socioeconomic, Family, Employment, and Geographic Constraints

Academic preparation occurs within the examinee's broader social and economic circumstances. Graduates may need to finance review-center fees, learning materials, transportation, accommodation, examination charges, and daily living expenses. Financial limitations can therefore affect access to formal review programs and the amount of uninterrupted time available for study. Norazlan et al. (2020) associated financial difficulties among university students with inadequate resources, delayed assistance, insufficient scholarships or loans, and weaknesses in financial management. Although their study concerned academic performance generally, comparable constraints may become particularly consequential during intensive licensure preparation.

Family responsibilities may function either as sources of support or as competing demands. Emotional encouragement, financial assistance, and a stable study environment may facilitate preparation. In contrast, caregiving obligations, household duties, family conflict, and pressure to contribute economically may reduce the time and cognitive resources available for review. The influence of family circumstances is therefore not uniformly positive or negative; it depends on the type and extent of responsibility experienced by the examinee.

Evidence from college students in another higher education context indicates that parental emotional warmth is positively associated with self-control and self-efficacy, illustrating how family environments may influence psychological resources relevant to sustained academic preparation (Rui, 2026).

Employment presents a similarly complex relationship. Working graduates may gain discipline, professional experience, and income needed to support examination preparation. At the same time, demanding work schedules may create fatigue, restrict attendance in review sessions, and reduce opportunities for sustained practice. The effect of employment likely depends on working hours, flexibility, occupational relevance, and the examinee's capacity to manage competing roles. Graduates who work while preparing may benefit from flexible review schedules, asynchronous resources, modular interventions, and realistic study-planning support.

Geographic location can influence access to review centers, qualified lecturers, stable internet connectivity, transportation, and peer-learning communities. Laguador and Refozar (2020) found regional differences in first-time CPALE performance and observed that high examinee volume did not automatically produce high passing percentages. Location should therefore be understood not merely as physical distance but as a condition affecting the availability, affordability, and quality of preparation opportunities.

2.3 Internship, Review Programs, and Study Practices

Internship experiences are intended to connect academic learning with professional practice. For accountancy students, meaningful internships may reinforce technical knowledge, expose students to workplace processes, and develop communication, analytical, and professional skills. Muhamad et al. (2009) found that internship participation could contribute to career awareness and knowledge development, although students did not always receive the full range of expected benefits. The educational value of internships therefore depends on the relevance of assigned tasks, quality of supervision, and integration of workplace experience with academic learning.

Internship exposure should not automatically be interpreted as direct preparation for the CPALE. Its contribution is more plausibly indirect, through applied understanding, professional discipline, and the integration of theory with practice. This distinction is important when evaluating whether internship experience should be expected to predict examination performance.

Formal review programs provide a more direct mechanism for licensure preparation. Review centers may offer structured schedules, updated materials, diagnostic examinations, simulated board examinations, and access to lecturers who specialize in examination content. Enrolment alone, however, does not guarantee success. The effectiveness of review participation depends on attendance, engagement, the quality of instruction, the suitability of the program, and the examinee's ability to sustain independent study. Al-Duwaila and Al-Mutairi (2021) emphasized the importance of adequate preparation time and examination-relevant information, reinforcing the need to examine how candidates use review opportunities rather than treating enrolment as a sufficient indicator of readiness.

AI-supported learning platforms may extend structured review through personalized content and progress analytics, although their perceived contribution to academic performance remains more moderate than their contribution to engagement and feedback, and implementation remains constrained by access, cost, privacy, and equity concerns (Rao et al., 2025).

Study practices connect institutional preparation with individual behavior. Structured schedules, repeated problem solving, retrieval practice, error analysis, and allocation of time according to areas of weakness are more likely to produce useful learning than passive exposure to materials. The accountancy literature also links persistence, favorable attitudes, and disciplined study with aspirations to obtain the CPA credential (Ballado-Tan, 2014). Institutional interventions should therefore combine formal review opportunities with instruction in self-regulated learning, study planning, and progress monitoring.

Comparable evidence from graduating vocational students suggests that professional values and craftsmanship-oriented dispositions are associated with learning motivation, particularly when students emphasize personal development, intellectual growth, and perseverance rather than exclusively external rewards (Yan, 2026).

2.4 Mental Preparedness, Pressure, and Self-Efficacy

Professional licensure preparation involves sustained cognitive and emotional demands. Examinees may experience anxiety arising from the breadth of the examination, previous failure, family expectations, financial investment, institutional pressure, and uncertainty regarding career prospects. Moderate pressure may encourage preparation, but excessive or poorly managed pressure can interfere with concentration, motivation, sleep, and decision-making.

Rest and sleep routines may also be incorporated into preparation monitoring, as pilot evidence among Philippine engineering students documented short sleep duration, persistent academic stress, and the feasibility of digital sleep-diary self-monitoring, although significant intervention effects were not established (San Juan et al., 2026).

Self-efficacy refers to an individual's belief in the capacity to organize and perform the actions necessary to accomplish a task. In examination preparation, self-efficacy can influence persistence, willingness to confront difficult topics, use of feedback, and recovery after poor practice-test results. Tiyuri et al. (2018) reported a positive relationship between research self-efficacy and academic performance among postgraduate students. Although the context differs from CPALE preparation, the result supports the broader proposition that task-specific confidence may influence academic engagement and persistence.

Self-efficacy should not be understood as optimism detached from competence. Productive confidence is more likely to develop through mastery experiences, realistic feedback, progressive improvement, and effective preparation. Educational institutions can support this process through diagnostic examinations, mentoring, academic coaching, peer-support groups, and counseling services.

Mental preparedness consequently encompasses more than the absence of anxiety. It includes readiness to sustain a demanding review schedule, regulate emotions, respond constructively to setbacks, maintain realistic expectations, and make informed decisions about examination timing. Because psychological readiness interacts with academic competence and personal circumstances, it should be incorporated into institutional review programs rather than treated exclusively as the private responsibility of the examinee.

2.5 Synthesis and Research Gap

The reviewed literature indicates that licensure-examination performance is multidimensional. Curriculum alignment, faculty competence, and review systems shape academic preparation, while financial capability, family responsibilities, employment, and location affect access to time and resources. Internship and study practices influence the application and consolidation of knowledge, whereas pressure, self-efficacy, and mental preparedness affect persistence and the management of examination demands (Al-Duwaila & Al-Mutairi, 2021; Ballado-Tan, 2014; Laguador & Refozar, 2020; Muhamad et al., 2009; Norazlan et al., 2020; Tiyyuri et al., 2018).

Much of the literature, however, examines these factors separately or uses general academic performance rather than actual licensure outcomes as the dependent variable. Several studies were also conducted outside Philippine accountancy education or involved populations whose circumstances differed from those of professional examination candidates. The extent to which these factors jointly characterize CPALE preparation therefore remains context-dependent.

There is also limited institution-specific research combining quantitative assessments with the accounts of graduates who have personally taken the CPALE. Passing-rate reports identify the scale of an institutional problem but do not explain the preparation experiences underlying examination outcomes. The present study addresses this gap by examining academic, socioeconomic, contextual, behavioral, and psychological factors among graduates of a public higher education institution and by integrating survey findings with qualitative accounts of licensure preparation.

3. Methodology

3.1 Research Design

The study employed an explanatory sequential mixed-methods design. The quantitative phase described the challenges and performance-related conditions experienced by accountancy graduates who had taken the CPALE and explored the measured variables associated with examination outcomes. The qualitative phase followed the survey and used semi-structured interviews to clarify and elaborate on preparation experiences.

Quantitative and qualitative findings were integrated during interpretation. Survey results established the relative manifestation of the measured factors, while interview accounts provided contextual explanations concerning review preparation, curriculum and faculty influence, study discipline, mental and emotional readiness, and the management of competing responsibilities.

3.2 Research Setting, Respondents, and Participants

The study involved graduates of the Bachelor of Science in Accountancy program of a public higher education institution in Southern Luzon, Philippines. The institution was de-identified to reduce unnecessary reputational identification and to maintain the focus on educational and institutional implications.

The respondent-level data were obtained from Bachelor of Science in Accountancy graduates who completed the program between 2010 and 2019 and had taken the CPALE. The source thesis identified 2016, 2017, 2018, 2019, and 2021 as the principal examination periods represented in its sampling frame; these periods should not be interpreted as graduation cohorts. The quantitative sample consisted of 137 respondents, of whom 22 were classified as passers and 115 as non-passers. Five purposively selected graduates subsequently participated in qualitative interviews. The source records contained a discrepancy between the quota-allocation table, which summed to 133, and the completed analytic dataset and regression output, which contained 137 cases. The analyses reported in this article use the 137 completed respondent records.

Quantitative respondents were recruited through purposive quota sampling across the represented graduation years and examination periods. Eligibility was limited to graduates of the participating institution who had taken the CPALE. The approach was intended to obtain responses from examinees across cohorts and outcomes rather than to generate a probability sample. The qualitative participants were selected because they could provide first-hand accounts of review preparation, personal circumstances, study practices, and psychological readiness.

3.3 Research Instruments

The quantitative instrument was a researcher-developed and adapted questionnaire with two major parts. The first gathered demographic and examination-related information, including graduation year, age, sex, review-center enrolment, review provider, and CPALE outcome. The second assessed six categories of challenges: curriculum

background, family responsibilities, financial capability, internship experience, location, and work status. It also assessed pressure, self-efficacy, and study habits as performance-related conditions.

Responses were recorded on a four-point scale. Challenge indicators were interpreted as highly manifested (3.25–4.00), manifested (2.50–3.24), moderately manifested (1.75–2.49), or not manifested (1.00–1.74). Performance-related indicators used the corresponding labels very good, good, moderately good, and not good. Because some items were positively worded, composite scores were interpreted with reference to item orientation rather than assumed to represent severity in a single direction.

The questionnaire and interview guide were reviewed by three faculty experts for content, clarity, relevance, and alignment with the objectives. The qualitative instrument contained semi-structured questions on review preparation, mental and emotional readiness, discipline and rest, curriculum alignment, faculty influence, study practices, and self-efficacy. The original records did not report a reliability coefficient; none was inferred or reconstructed.

3.4 Data-Gathering Procedure

The researchers secured permission to conduct the study and contacted eligible graduates through available institutional and online channels. The questionnaire was converted into an online form to facilitate participation during pandemic-related restrictions. The form contained an explanation of the study's purpose, scope, participation requirements, and consent provisions.

Completed responses were transferred to a spreadsheet, checked, organized, and prepared for analysis. Selected participants were then invited to individual online interviews scheduled according to availability. Before each interview, the researchers explained the purpose of the session and obtained permission to record it. Recordings were transcribed and reviewed for thematic analysis.

3.5 Data Analysis

Frequencies and percentages were used to describe respondent characteristics, review participation, and CPALE outcomes. Weighted means summarized challenge and performance-related indicators. Interview transcripts were examined thematically by grouping recurring statements concerning review-center selection, study practices, mental and emotional preparation, discipline and rest, curriculum and faculty influence, and self-efficacy.

An exploratory binary logistic regression analysis examined variables associated with CPALE outcome classification. Eleven variables were entered simultaneously: review-program participation, review center, review mode, curriculum background, family responsibilities, financial capability, internship experience, location, work status, mental preparedness, and study habits. Regression coefficients, significance values, odds ratios, model-fit indicators, and classification results were evaluated.

Because the number of successful outcomes was small relative to the number of candidate predictors, the regression was treated as exploratory and institution-specific. It was not interpreted as establishing causation or as constituting a validated prediction model for other populations.

3.6 Ethical Considerations

Participation in the survey and interviews was voluntary. Respondents received information concerning the purpose and scope of the study before providing consent. Interview participants were asked separately for permission to record the sessions. Participant identities were omitted from the reporting of findings.

The institution was de-identified because the study discusses potentially sensitive historical licensure outcomes and institutional concerns. This treatment reduces unnecessary reputational exposure, although complete anonymity cannot be guaranteed because author affiliations and publicly available PRC records may permit institutional inference.

4. Results and Discussion

4.1 Respondent Profile and Examination Context

The quantitative phase included 137 accountancy graduates who completed the program between 2010 and 2019. Twenty-two respondents (16.1%) had passed the CPALE, while 115 (83.9%) were classified as non-passers at the time of data collection. The largest graduation-year cohort was 2019 (51 respondents, 37.2%), followed by 2016

(29 respondents, 21.2%). Most respondents were 26–28 years old (100, 73.0%), and females constituted 78 (56.9%) of the sample.

Review-center participation was nearly universal. Of the 137 respondents, 132 (96.4%) reported enrolling in a formal review program. A substantial proportion attended PRTC-Calamba, indicating that accessibility and proximity influenced review-center selection. Because only five respondents did not enroll in a review center, the dataset offered limited variation for determining whether enrolment alone distinguished successful from unsuccessful examinees. The quality of participation, preparation time, use of materials, and independent study may be more informative than enrolment status by itself.

The final analytic classification used the confirmed distribution of 22 passers and 115 non-passers reflected in the regression output. The cleaned records assigned the additional passer to the 2019 graduation cohort, the 23–25 age group, the female category, the review-enrolled category, and PRTC-Calamba. Because the source thesis contains inconsistent narrative counts in several places, the regression-compatible 22/115 distribution was treated as the authoritative outcome classification for the present analysis.

4.2 Challenges and Performance-Related Conditions

Table 2. *Composite Results for Challenges and Performance-Related Conditions*

Construct	Composite mean	Interpretation
Curriculum background	2.94	Manifested
Family responsibilities	2.65	Manifested
Financial capability	2.08	Moderately manifested
Internship experience	1.39	Not manifested
Location	2.73	Manifested
Work status	1.89	Moderately manifested
Pressure	2.77	Good
Self-efficacy	3.02	Good
Study habits	3.11	Good

Note. Challenge-related constructs used the labels highly manifested, manifested, moderately manifested, and not manifested. Performance-related constructs used very good, good, moderately good, and not good. Means must be read in relation to the wording and direction of the underlying items.

Curriculum background

Curriculum background obtained a composite mean of 2.94. Respondents generally agreed that undergraduate accounting courses reflected topics encountered in the licensure examination and that faculty members provided relevant knowledge and professional experience. Agreement was weaker with the proposition that prior coursework made the review process and examination easier. The results suggest broad alignment between the curriculum and examination content, but they do not demonstrate that exposure consistently produced licensure-level mastery.

Family responsibilities

Family responsibilities obtained a composite mean of 2.65. Responses indicated a dual role: family duties sometimes limited study time, while family support and the desire to improve household conditions motivated serious preparation. The effect of family circumstances therefore appears to depend on whether responsibilities are accompanied by emotional support, financial stability, manageable demands, and sufficient time for review.

Financial capability

Financial capability produced a mean of 2.08. Because the items were framed in terms of financial stability and access, the comparatively low mean indicates that financial limitations were a meaningful preparation concern. Review fees, textbooks, digital resources, transportation, accommodation, examination charges, and reduced employment income can all affect the ability to prepare under favorable conditions.

Internship experience

Internship experience received the lowest composite mean at 1.39. Respondents generally did not regard internship as an important source of examination knowledge or motivation. This result appears to reflect limited exposure to a structured internship during the respondents' period of study. It should not be interpreted as evidence that internship is inherently irrelevant to professional preparation; its contribution is more plausibly related to workplace readiness than direct examination review.

Location and work status

Location obtained a mean of 2.73. Respondents generally considered their location reasonably supportive in terms of access to nearby review centers and suitable study conditions. Work status received a lower mean of 1.89. Respondents expressed limited agreement that they could manage employment and review simultaneously or that their work consistently provided examination-relevant knowledge. Employment frequently competed with preparation time, although accounting-related work could provide some practical reinforcement.

Pressure, self-efficacy, and study habits

Pressure obtained a mean of 2.77. Respondents generally regarded pressure as a source of motivation and determination, although pressure alone did not ensure favorable outcomes. Self-efficacy received a mean of 3.02, while study habits produced the highest performance-related mean at 3.11. Respondents believed that confidence, additional effort, study routines, and sustained preparation contributed to their examination experience. These positive self-assessments, however, did not uniformly translate into passing outcomes.

4.3 Qualitative Themes in CPALE Preparation

The five interviews generated interrelated themes that clarified how graduates selected review arrangements, developed study practices, managed psychological demands, and assessed the contribution of undergraduate preparation.

Table 3. *Qualitative Themes in Licensure Examination Preparation*

Theme	Central finding
Review-center selection and personalized study routines	Participants selected accessible review providers and supplemented formal review through rewritten notes, flashcards, study matrices, verbal rehearsal, and posted reminders.
Mental and emotional preparedness	Participants emphasized readiness to manage anxiety, pressure, uncertainty, and the possibility of an unfavorable result.
Discipline, focus, and restorative breaks	Preparation required control of distractions, sustained concentration, structured schedules, and deliberate periods of rest.
Curriculum background and faculty influence	Participants recognized the relevance of undergraduate courses and faculty competence but identified the need for deeper mastery and stronger alignment with board-level problems.
Study habits and self-efficacy	Participants linked regular review schedules, reading, repeated practice, confidence, and persistence with their ability to continue preparing despite difficulty.

Review-center selection and individualized preparation

Participants described review-center selection as an early preparation decision. Accessibility, location, instructional resources, and reputation influenced their choices. Formal review was supplemented by individualized routines such as rewriting reviewers, preparing flashcards, displaying notes, rehearsing concepts aloud, and creating study matrices. One participant summarized this approach directly: "I established my own study matrix. I have my own phasing" (Participant 5). These accounts explain why review enrolment alone did not guarantee success: graduates still had to convert formal instruction into personally workable learning routines.

Mental and emotional preparedness

Participants described the CPALE as emotionally demanding. Preparation involved managing fear, uncertainty, pressure, and the possibility of failure. Mental preparation included accepting that an outcome might be unfavorable while maintaining sufficient confidence to continue studying and take the examination. As one participant explained, “you have to be prepared for whatever happens during and after the board exam” (Participant 3). Emotional readiness was therefore portrayed as the ability to function under pressure, regulate discouragement, and recover from setbacks.

Discipline, focus, and rest

Discipline and focus were repeatedly identified as necessary for dealing with distractions, fatigue, and competing responsibilities. Participants organized their time, limited disruptive activities, and attempted to sustain concentration over extended review periods. They also emphasized the need for rest. One participant described deliberately making time for family, friends, and recreation “to relieve the stress” and “refresh the mind” (Participant 1, translated from Filipino). Breaks were therefore treated not as abandonment of preparation but as a means of reducing exhaustion and preserving the capacity to continue.

Curriculum and faculty influence

Participants considered the undergraduate curriculum relevant to the licensure examination, particularly in auditing, financial accounting, and other board subjects. Faculty qualifications and instructional competence were also regarded as important. At the same time, curricular relevance did not always translate into confidence or mastery during formal review. Participants specifically mentioned compressed scheduling and uneven coverage in taxation, regulatory frameworks and law, financial accounting and reporting, advanced financial accounting and reporting, and auditing. Participant 5 characterized the curriculum as aligned in design but observed that “the problem lies on the professor whether or not they were able to cover” the required topics. These accounts represent participant perceptions and were not independently verified against syllabi, faculty assignments, or teaching records. The findings nevertheless support the distinction between exposure to content and readiness to solve integrated licensure-level problems.

Study habits and self-efficacy

Participants emphasized regular review schedules, reading, repeated practice, and confidence in their capacity to improve. Self-efficacy supported persistence when participants encountered difficult topics or disappointing practice results. One participant described maximizing the limited preparation period and not wasting “a single day” (Participant 5). Confidence appeared to develop through preparation rather than independently of it: participants strengthened confidence by following routines, completing review tasks, and observing incremental improvement.

4.4 Exploratory Logistic Regression Results

The original regression analysis included 137 complete cases and entered 11 predictors simultaneously: review-program participation, review center, review mode, curriculum background, family responsibilities, financial capability, internship, location, work status, mental preparedness, and study habits. The dependent-variable encoding assigned passing to 0 and failing to 1. Odds ratios below 1 therefore represent reduced odds of being classified as a non-passer as the predictor score increases.

The overall model was statistically significant, $\chi^2(11) = 50.480$, $p < .001$. The Nagelkerke pseudo- R^2 was .526. The Hosmer–Lemeshow test was not statistically significant, $\chi^2(8) = 8.687$, $p = .369$, indicating no evidence of substantial disagreement between observed and model-estimated classifications within the sample. Only the family-related construct and mental preparedness had statistically significant coefficients in the full model.

Table 4. *Significant Coefficients in the Exploratory Logistic Regression Model*

Predictor	B	SE	Wald	p	Odds ratio
Family-related scale	-2.004	0.634	10.001	.002	0.135
Mental preparedness	-1.752	0.690	6.450	.011	0.173

Note. The modeled event was failure. An odds ratio below 1 indicates that a one-unit increase in the predictor was associated with lower estimated odds of failure, holding the other variables constant.

Higher mental-preparedness scores were associated with lower odds of failure. The odds ratio of 0.173 indicates that each one-unit increase in mental preparedness was associated with an estimated 82.7% reduction in the odds of failure, conditional on the other included variables.

The family-related coefficient requires more cautious interpretation. Its odds ratio of 0.135 indicates that higher scores on the family-related scale were associated with lower odds of failure. However, the scale combined conceptually different indicators, including restricted study time, family support, and motivation to provide for the family. A higher composite score may therefore reflect support and motivation as well as responsibility. The result does not establish that heavier family burdens directly improve outcomes.

The model correctly classified 13 of 22 passers (59.1%) and 112 of 115 non-passers (97.4%), producing an overall accuracy of 91.2%. This figure must be interpreted in relation to the unequal distribution of outcomes. A constant-only model that classified every respondent as a non-passer would already achieve 83.9% accuracy. The final model improved classification but remained substantially better at identifying non-passers than passers.

The model should be regarded as exploratory because only 22 successful outcomes were available for 11 candidate predictors. This ratio creates a considerable risk that coefficients and classification performance are sample-specific. The model was not externally validated and should not be used as a formal screening or exclusion instrument.

4.5 Discussion

The findings demonstrate that CPALE performance is shaped by the interaction of institutional preparation, personal circumstances, and psychological readiness. The results do not support an exclusively academic explanation of success or failure. Respondents generally recognized the relevance of the curriculum and the competence of faculty members, but they were less certain that undergraduate preparation had made the formal review process easier. This suggests that curriculum coverage should be evaluated not only in terms of whether board topics are included but also whether students develop sufficient depth, integration, and problem-solving fluency before graduation.

This interpretation is consistent with evidence of uneven CPALE performance across institutions and regions (Laguador & Refozar, 2020). It also aligns with Al-Duwaila and Al-Mutairi's (2021) finding that preparation time, broad coverage, and examination uncertainty are relevant obstacles. The present study extends these concerns by showing that graduates may perceive a curriculum as relevant while still encountering difficulty during board-level preparation.

Review-center participation was widespread but did not eliminate poor outcomes. Formal enrolment is therefore not equivalent to effective preparation. The qualitative accounts emphasized the need to combine review participation with personalized routines, diagnostic practice, time management, and sustained engagement. This finding supports an institutional shift from merely encouraging review enrolment toward monitoring readiness, study processes, and areas of weakness.

Financial capability and work status reflected constraints on access and preparation time. Respondents expressed limited confidence in their financial stability and ability to balance work and review. These results are compatible with evidence that financial difficulty restricts educational resources and disrupts academic participation (Norazlan et al., 2020). In the licensure context, economic conditions may determine whether graduates can attend review consistently, obtain current materials, reduce working hours, or devote uninterrupted time to preparation.

Family circumstances were multidimensional. The family-related construct was associated with outcome classification, but the interviews showed that family could create both obligations and motivation. Subsequent research should separate family support, caregiving duties, financial obligations, household pressure, and motivation into distinct measures.

The qualitative findings reinforced the importance of study habits, self-efficacy, discipline, and rest. Ballado-Tan (2014) similarly associated persistence, attitudes, and study behavior with professional aspirations among accountancy graduates. In the present study, participants described preparation as a planned process involving repeated practice, personalized materials, concentration, and recovery periods. Confidence was most credible when supported by preparation and observed improvement.

Mental preparedness was the clearest psychologically oriented variable associated with outcome classification. This suggests that institutional licensure preparation should not be restricted to academic content. Counseling, mentoring, peer-support groups, stress-management sessions, and realistic readiness assessment may help graduates

manage the emotional demands of the examination. Such support should complement rather than replace technical preparation.

Internship experience received limited endorsement as a contributor to CPALE preparation. This appears to reflect limited internship exposure among the represented cohorts rather than evidence that experiential learning has no educational value. Muhamad et al. (2009) identified career-awareness and knowledge benefits from internship participation. The present results suggest that internship should be evaluated primarily for applied and professional competence rather than assumed to function as direct examination review.

Overall, the study supports an educational-leadership response organized around three domains: curriculum and faculty development, structured licensure-review support, and integrated academic, financial, and psychosocial assistance. The regression provides preliminary evidence that family-related conditions and mental preparedness deserve attention, but institutional policy should be based on the combined quantitative and qualitative evidence rather than on the exploratory model alone.

5. Conclusions, Recommendations, and Implications

5.1 Conclusions

The study demonstrates that CPALE performance cannot be adequately explained by academic preparation alone. Graduate experiences reflected an interaction among curriculum preparation, review opportunities, financial and employment conditions, family circumstances, study practices, self-efficacy, and psychological readiness. Licensure preparation should therefore be understood as an educational process influenced by both institutional provisions and the circumstances under which graduates prepare.

Nearly all respondents had enrolled in a review program, yet outcomes remained uneven. Review-center participation by itself was not sufficient to ensure success. Its value depended on preparation time, attendance, use of materials, independent study practices, management of competing responsibilities, and readiness to sustain the review period.

Respondents generally regarded the curriculum as relevant and recognized the contribution of qualified faculty members. They were less certain that undergraduate preparation had made formal review or the examination easier. This distinction indicates that topic exposure does not automatically produce the mastery, integration, and problem-solving fluency demanded by licensure assessment.

Financial capability, employment, and family circumstances affected the conditions under which graduates prepared. Limited resources restricted access to materials and dedicated study time. Employment could provide income and practical experience but also competed with review. Family circumstances could reduce available time while also providing support and motivation.

The qualitative findings showed that effective preparation involved personalized study routines, repeated practice, structured schedules, control of distractions, emotional regulation, and adequate rest. Curriculum and faculty influence provided an academic foundation, but examinees still had to transform formal instruction into sustainable and individualized preparation practices.

Mental preparedness and the family-related construct were statistically associated with outcome classification in the exploratory regression. Higher mental preparedness was associated with lower estimated odds of failure. The family-related result requires caution because the measure combined burdens, support, and motivation. The regression was considerably more effective in identifying non-passers than passers and should not be used as a definitive individual prediction instrument.

Overall, improvement in CPALE performance requires coordinated attention to curriculum mastery, faculty development, review support, financial and scheduling constraints, mental preparedness, mentoring, and post-graduation assistance. Responsibility for licensure performance should not be placed exclusively on individual graduates.

5.2 Recommendations

To translate the findings into an implementable institutional response, Table 5 consolidates the recommended actions into four coordinated domains. The framework refines the original thesis intervention plan by emphasizing developmental support, clearly assigned responsibilities, and measurable indicators rather than punitive screening.

Table 5. Institutional CPALE Intervention Framework

Domain	Priority actions	Responsible units	Monitoring indicators
Curriculum and faculty development	Annual curriculum mapping; staged diagnostic and mock-board examinations; faculty development and subject specialization; updated books, digital resources, and question banks.	Program chair, curriculum committee, faculty, quality assurance office, and library.	Curriculum gaps addressed; diagnostic-score improvement; subject-level performance; faculty-development participation.
Review-program management	Final-year and post-graduation enhancement programs; coordination with review providers; differentiated support for first-time and repeat examinees; flexible and asynchronous delivery.	Program chair, alumni office, institutional review coordinators, and partner review providers.	Participation and attendance; diagnostic progress; readiness assessments; first-time, overall, and eventual-passage rates.
Psychosocial and financial support	Counseling, stress-management sessions, peer and alumni mentoring, family orientation, flexible scheduling, and targeted review or examination assistance.	Guidance office, student affairs, alumni office, finance and administration, and trained mentors.	Use of support services; mentoring participation; perceived readiness; documented reduction in preparation barriers.
Institutional data and evaluation	Longitudinal licensure database; separate tracking of unique graduates and attempts; post-examination feedback; annual review and revision of interventions.	Institutional research office, registrar, program leadership, and quality assurance office.	Data completeness and timeliness; annual evaluation reports; intervention effectiveness; outcome trends across administrations.

Curriculum and instructional development

- The accountancy curriculum should be mapped regularly against current professional competency requirements and CPALE subject specifications. Review should determine not only whether topics are covered but whether students receive sufficient opportunities to integrate concepts, solve complex problems, and work under timed conditions (Atento et al., 2025).
- Diagnostic examinations should be administered at appropriate stages to identify weaknesses before the final year. Results should guide remediation, tutorials, bridging activities, and individualized academic advising. Mock-board examinations should serve diagnostic and developmental purposes rather than operate solely as elimination mechanisms.
- Faculty members should receive continuing professional development, subject-specialization support, industry exposure, and regular updates on accounting standards, taxation, auditing, regulation, and examination coverage. Teaching assignments should reflect demonstrated expertise wherever staffing conditions permit (Atento et al., 2025).
- The institution should ensure systematic access to current textbooks, digital resources, question banks, simulation materials, and library holdings before graduation rather than leaving students almost entirely dependent on external review providers (Atento et al., 2025).

Review-program management

- Formal collaboration with reputable review providers may be maintained, but institutional responsibility should continue after referral or enrolment. The institution should monitor graduate participation, diagnostic performance, areas of weakness, and readiness, subject to consent and data-protection requirements.
- An institutional enhancement program should be offered during the final year and, where feasible, after graduation. It may include subject-specific tutorials, mock examinations, problem-solving workshops, consultations with practitioners, and sessions led by qualified reviewers.
- Review support should recognize differences among graduates. Examinees who are employed, financially constrained, geographically distant, or responsible for family members may require flexible schedules, recorded materials, modular sessions, online consultations, and longer preparation periods.
- First-time and repeat examinees should receive differentiated support. First-time takers may require transition support and readiness assessment, while repeat examinees may benefit from failure analysis, targeted remediation, revised study plans, and counseling designed to restore confidence and persistence.

Mental preparedness and system support

- Mental and emotional preparation should be incorporated into licensure-support programs through counseling, peer mentoring, stress-management sessions, readiness assessment, study-planning workshops, and referral mechanisms for severe anxiety or personal difficulty.

- A trained peer-support or alumni-mentoring system may provide practical advice, accountability, encouragement, and a safe setting for discussing pressure and setbacks. Peer support should complement professional counseling rather than replace it.
- Family-orientation activities may explain the demands of CPALE preparation and encourage realistic emotional, financial, and logistical support. This approach is preferable to treating family responsibility solely as an individual problem.
- Financial assistance may be explored through review subsidies, access to institutional materials, alumni sponsorship, short-term grants, examination-fee assistance, or partnerships with professional organizations. Assistance should use transparent criteria and be evaluated for effectiveness.

Institutional data and evaluation

- The institution should maintain a longitudinal licensure database that distinguishes unique graduates, examination attempts, first-time takers, repeat takers, passers, and eventual passers. First-time and overall rates should be reported separately because they measure different dimensions of performance (Liwanag et al., 2026).
- Each examination administration should be evaluated through both quantitative outcomes and graduate feedback. Leaders should examine performance by subject area, preparation pathway, employment status, review participation, and other relevant conditions without stigmatizing individual graduates or faculty members.
- Interventions should be evaluated using measurable indicators such as participation, diagnostic improvement, first-time passing rate, overall passing rate, eventual passage among repeat examinees, and graduate satisfaction. Programs that do not demonstrate educational value should be revised.

Further research

- Future studies should use larger and more diverse samples drawn from multiple institutions to permit more stable estimates and stronger comparisons.
- The family-related scale should be separated into measures of support, caregiving responsibility, financial obligation, household pressure, and motivation. Mental preparedness should be measured with a validated and clearly defined instrument.
- Prospective designs should assess students before review, during preparation, and after examination to examine changes in mastery, study behavior, self-efficacy, and psychological readiness.
- Any predictive model should use an adequate number of successful and unsuccessful outcomes, be tested for overfitting, and be validated on a separate cohort. Predictive analysis should identify support needs, not deny opportunities or label students as likely failures.

5.3 Implications of the Study

For educational leadership, licensure performance should be treated as a shared institutional outcome rather than a measure of individual effort alone. Academic leaders influence curriculum design, faculty allocation, review partnerships, resource provision, counseling systems, and continuity of post-graduation support. Improvement requires coordinated leadership across academic departments, student services, alumni offices, and institutional administration.

For educational management, the findings demonstrate the importance of distinguishing first-time performance, overall examination performance, and eventual success among repeat examinees. First-time performance reflects immediate preparation more directly, while overall and eventual-passage measures capture persistence and longer-term professional progression. Decisions should not depend on a single passing-rate statistic.

Pedagogically, the study suggests that topic coverage is insufficient without cumulative mastery. Accountancy instruction should incorporate retrieval practice, problem integration, formative assessment, diagnostic feedback, and repeated exposure to licensure-level tasks. Students should also be taught how to plan study, monitor progress, interpret practice-test results, and revise ineffective learning strategies.

The study further indicates that psychological readiness is educationally relevant. Mental preparedness, confidence, stress regulation, and persistence should not be dismissed as matters entirely outside the curriculum. They can be supported through mentoring, feedback, counseling, manageable preparation structures, and learning environments that permit progressive mastery.

Methodologically, the study illustrates the value of combining survey evidence, qualitative accounts, and administrative examination data. Quantitative results identify patterns, while qualitative evidence clarifies how

graduates experience preparation and why similar institutional opportunities may produce different outcomes. At the same time, the regression limitations demonstrate the need for caution when predictive statistics are developed from small and imbalanced samples. The inconsistency between the source quota-allocation table and the completed 137-case dataset also underscores the importance of preserving auditable sampling records and reconciling respondent counts before publication.

Finally, institutional accountability need not take the form of public blame. Licensure results can be used as evidence for improvement while maintaining a developmental, nonpunitive approach. De-identifying the institution allows the discussion to focus on transferable leadership, management, and pedagogical lessons rather than reputational comparison.

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