JOURNAL OF INTERDISCIPLINARY PERSPECTIVES

ISSN Print: 2984-8288, ISSN Online: 2984-8385
Vol. 3 No. 12, pp. 66-72, December 2025

A Systematic Review of CPA Licensure Exam Performance and Its Determinants in the Philippine Context

Jon Paul M. Reyes*[1], Joshua A. Eisma[2], Michael Steve M. Cruz[3]
[1]Lyceum of the Philippines University-Batangas, Batangas City, Philippines
[2]Asia Pacific College, Makati, Metro Manila, Philippines
[3]National University Laguna, Laguna, Philippines

*Corresponding Author Email: jonjon100686@gmail.com

Date received: October 7, 2025
Date revised: October 23, 2025
Date accepted: November 6, 2025

Originality: 95%
Grammarly Score: 99%
Similarity: 5%

Recommended citation:
Reyes, J. P., Eisma, J., & Cruz, M.S. (2025). A systematic review of CPA licensure exam performance and its determinants in the Philippine context. *Journal of Interdisciplinary Perspectives*, 3(12), 66-72.
https://doi.org/10.69569/jip.2025.702

Abstract. This systematic review discusses the passing rates of Filipino BS Accountancy graduates in the Certified Public Accountant Licensure Examination (CPALE) by identifying and summarizing key factors that influence exam performance. Despite many changes in accounting education, there has been limited research on how personal, academic, institutional, and systemic factors interact to affect licensure outcomes in the Philippines. The review draws on empirical studies published between 2010 and 2025, synthesizing quantitative, qualitative, and mixed-methods findings relevant to the local context. The results highlight three main factors that determine CPALE performance. Academically, a higher cumulative GPA and good study habits, like effective time management and practice testing, consistently predict success. Institutionally, support methods such as peer tutoring, mock exams, and performance tracking enhance readiness; however, differences in resources and teaching quality result in unequal outcomes across universities. Systematically, the mismatch between curricula and licensure requirements, stagnant national pass rates, and limited policy changes continue to hinder progress. Qualitative evidence also highlights underexplored obstacles, including curriculum overload, mental fatigue, and inadequate institutional support. These findings stress the need for a coordinated strategy. This strategy should align accounting curricula with CPALE competencies, strengthen faculty and institutional support, and promote data-driven educational policies. Future research should examine how mental health, socioeconomic status, and co-curricular involvement shape licensure outcomes. Overall, this review provides a framework for improving CPALE performance and enhancing accounting education in the Philippines.

Keywords: CPA licensure examination; CPALE performance factors; Accounting education Philippines; Systematic review; Licensure exam success

1.0 Introduction

The consistently low pass rates in the Philippine Certified Public Accountant Licensure Examination (CPALE), often with fewer than one in three examinees succeeding, reveal a pressing need to understand the factors that influence these outcomes. Many individual studies have looked at elements like academic performance, study habits, motivation, quality of instruction, institutional support, and review strategies (Ganas & Russell, 2023; Maghinay, 2024; Lianza, 2025; Herrero, 2015; Aniceto, Ollier, & Palicdon, 2024; Laguador & Refozar, 2020; Oliva et al., 2017; Malthus & Fowler, 2009; De Guzman et al., 2023; Perez, 2015), but there is still no review that brings these findings together in a clear way for the Philippine context. This lack of synthesis makes it hard for educators and policymakers to gain practical insights from the research.

To address this gap, the present study will conduct a systematic review of the empirical literature on factors influencing CPALE performance among BS Accountancy graduates in the Philippines. The review will examine both internal factors, such as academic background, motivation, and study habits, and external influences, including curriculum design, teaching methods, and institutional interventions. The goal is to provide practical, evidence-based guidance that supports curriculum development, improves review programs, and ultimately helps students perform better on the CPALE.

This review will include peer-reviewed empirical studies published between 2010 and 2025, and will not consider non-empirical works or studies conducted outside the Philippine setting. Instead of focusing on quantitative effect sizes, the study will thematically combine recurring findings and trends. The following section will present the relevant literature, organized around personal, institutional, and contextual factors that shape CPALE outcomes in the Philippines.

A growing number of local studies in the Philippines provide a strong foundation for examining the factors that influence performance in the Certified Public Accountant Licensure Examination (CPALE). These studies, conducted in different institutional settings, highlight the academic, motivational, institutional, and instructional factors that affect examinee results. For example, Lianza (2025) employed a mixed-methods approach to investigate how targeted institutional interventions, such as peer tutoring, scheduled mock board examinations, and monthly progress assessments, can significantly enhance students' readiness and success in the CPALE. Similarly, Maghinay (2024) examined various student-related factors and found that consistent and effective study habits were the most significant predictors of exam performance. Supporting these findings, Aniceto, Ollier, Palicdon, and Gamozo (2024) reported that the CPALE experience helps students develop time management and disciplined study routines. They also noted that strategies such as group study and practice testing were linked to greater readiness and confidence.

In addition, Ganas and Russell (2023) emphasized the significant role of internal factors, specifically academic performance, motivation, and personal attitudes, in influencing CPALE outcomes. They observed an unusual negative correlation between curriculum quality and exam success, suggesting a potential mismatch between academic programs and the requirements for licensure. Earlier research by Camba, Miguel, Palasan, and Tolentino (2015) further explores these factors by highlighting the importance of cumulative academic performance, study time, family background, and the hours spent reviewing before the exam. On a larger institutional scale, Castillo (2017) analyzed trends in CPALE performance across different colleges and universities, identifying gaps that suggest the impact of institutional support, resources, and review culture.

The SimplyEducate (2018) case study at Palawan State University provided practical insights by documenting strategies used by successful examinees, including late-night review sessions and a focused approach to understanding core concepts before practicing. In parallel, Tan-Torres (2024) shared national data showing that passing rates have consistently remained below 30% over the last decade, highlighting ongoing challenges within both the accounting education system and the licensure process. Additional local studies provide more insights. Herrero (2015) and Ballado-Tan (2014, 2015) investigated the impact of aspirations, attitudes, curriculum quality, and teaching standards on licensure outcomes. Perez (2015) assessed the performance of BSA graduates and suggested specific improvements to academic programs based on graduates' CPALE scores. Other contributors include Calma (2020), who examined both institutional and learner-related factors. Aycocho et al. (2024) offered a fresh perspective by examining the impact of participation in academic competitions on board exam performance. Being in competitive settings may help build discipline and resilience. Del Mundo and Refozar (2013) focused on the qualifications and challenges faced by accounting educators, which are often overlooked but essential for student performance.

Beyond academic articles, honest student testimonials and reflections shared on platforms like Reddit provide qualitative insights that enhance the empirical data. These stories often address ongoing issues such as curriculum overload, weak foundational understanding, inadequate review preparation, and emotional or psychological burnout, which may not be apparent in structured surveys but are vital for understanding the overall experience of CPALE examinees.

Overall, these varied studies employ different research methods, ranging from correlational and descriptive to qualitative and mixed-methods approaches, and cover a wide range of contexts and viewpoints. Their findings establish a robust, locally relevant evidence base that offers both depth and practical significance. This wide range of literature not only supports a thorough systematic review but also emphasizes the urgent need for evidence-based reforms in accounting education, licensure preparation, and institutional support systems in the Philippines.

Challenges Facing the Sector

The accounting education and licensure sector in the Philippines faces several ongoing challenges that hinder improvements in the CPA Licensure Examination (CPALE) results. First, curricular misalignment is a key hurdle. Studies show that while the CHED-mandated BSA program aligns moderately with International Education Standards and CPALE syllabi, many higher education institutions (HEIs) lack the necessary resources to implement these standards fully. This results in gaps between academic training and the skills needed for licensure (Dela Peña, Rodil, Sayson, & Young, 2022). Graduates often possess a solid theoretical foundation but lack the practical, analytical, and integrative skills required for the CPALE.

Second, institutional inequality adds to these challenges. Well-resourced universities have strong review programs, experienced faculty, and better access to technology. In contrast, smaller and provincial colleges often face limited funding, outdated materials, and fewer capable faculty. These differences help explain the ongoing gap in licensure performance across institutions (Laguador & Refozar, 2020; Castillo, 2017). Third, faculty development issues worsen instructional problems. Many accounting instructors struggle to keep their knowledge and teaching practices current, especially when institutional support is inadequate. For instance, a recent study found that CPA teachers in a state university faced financial and institutional barriers to meeting continuing professional development (CPD) requirements (Lianza, 2025).

Additionally, students also face significant pressures. Many accounting majors experience stress, burnout, and fluctuating motivation due to heavy academic workloads and the high stakes of passing the board exam. Without strong academic advising, mental health support, or structured study plans, students can struggle with time management, inconsistent review habits, or superficial memorization. On a broader level, the consistently low national CPALE passing rate—often below 30% over the past decade—indicates deeper structural issues. These include misalignment between regulatory bodies, slow curriculum reforms, and limited policy coordination between CHED and the Professional Regulation Commission. Moreover, socioeconomic disparities compound these challenges. Students from lower-income backgrounds often lack access to high-quality review materials, stable study environments, or additional coaching, widening the performance gap.

Lastly, the sector suffers from a lack of longitudinal data and transparency. The lack of long-term studies tracking accountancy students from admission to licensure makes it difficult to identify causal relationships or to evaluate the effectiveness of interventions. These interconnected challenges—curricular misalignment, institutional disparities, gaps in faculty capacity, issues affecting student well-being, policy fragmentation, socioeconomic inequities, and inadequate empirical monitoring—call for a comprehensive reform agenda. This agenda should aim to improve academic preparation, strengthen institutions, and enhance regulatory coordination.

Opportunities for Growth

Despite ongoing challenges in accounting education and licensure performance in the Philippines, there are many opportunities to significantly improve outcomes in the CPA Licensure Examination (CPALE). One significant opportunity is to innovate the curriculum and align it with international competency standards. Using outcome-based and competency-driven methods can help close the gap between academic teaching and the analytical skills required for the CPALE (Dela Peña, Rodil, Sayson, & Young, 2022). Incorporating real-world case studies, simulations, and problem-based learning can foster practical knowledge, critical thinking, and ethical decision-making. These skills are vital for both passing the exam and succeeding in professional practice (Duran & Mariñas, 2024).

The rapid adoption of digital and hybrid teaching methods in accounting education presents another chance for growth. Implementing learning management systems, blended learning formats, and online assessment tools has been shown to increase flexibility, boost engagement, and widen access to quality education, particularly for students in areas with limited resources (Lucero, Victoriano, Carpio, & Fernando, 2022). Moreover, digital learning environments can foster adaptive learning paths that monitor student performance and provide early support to those at risk (Schuttleworth, 2022).

Strengthening faculty skills and providing professional development are also key opportunities. Offering continuous professional development (CPD) training, mentoring, and access to current industry practices helps ensure that teaching methods match licensure requirements (Lianza, 2025). Faculty involvement in industry and partnerships with organizations like PICPA and the PRC can enhance the relevance of academic programs.

In addition, partnerships between institutions and research collaborations can enable smaller and regional schools to share resources, jointly develop review programs, and compare performance outcomes (Laguador & Refozar, 2020). Cooperation across institutions can boost research productivity and support evidence-based reforms in accounting education. Finally, promoting student well-being and fair access, such as through scholarship programs, subsidized review courses, and mental health initiatives, can help remove psychological and financial barriers to CPALE success. By focusing on curriculum reform, digital innovation, faculty development, and institutional collaboration, the accounting education sector in the Philippines can work toward a more inclusive, data-driven, and globally competitive system that benefits both educators and students.

Synthesis

The literature highlights that the future of accounting education and CPA licensure in the Philippines depends on reforms that address curriculum alignment, digital transformation, faculty development, and student support. Studies emphasize that aligning the Bachelor of Science in Accountancy curriculum with international standards and CPA Licensure Examination (CPALE) competencies is a crucial step toward improving licensure performance and graduate employability (Dela Peña, Rodil, Sayson, & Young, 2022). Integrating outcome-based education and sustainability concepts promotes higher-order thinking, ethical reasoning, and contextual learning among students (Duran & Mariñas, 2024). At the same time, the rise of digital and blended learning platforms presents an opportunity to enhance access to quality instruction, particularly for students in rural and resource-limited areas (Lucero, Victoriano, Carpio, & Fernando, 2022). These technological innovations, combined with data-driven teaching practices, can enhance academic monitoring and early intervention for students who are struggling (Schuttleworth, 2022).

Additionally, the professional growth of accounting educators is essential for maintaining instructional quality. Continuous professional development (CPD), mentoring, and industry immersion enable faculty to stay current with regulatory changes and emerging accounting practices (Lianza, 2025). Institutional collaboration and benchmarking, as suggested by Laguador and Refozar (2020), also encourage shared learning, efficient resource use, and evidence-based decision-making across higher education institutions. Finally, equitable opportunities, including scholarships, review subsidies, and psychological support systems, promote greater inclusivity and resilience among aspiring accountants. Together, these efforts demonstrate that enhancing CPALE performance necessitates not only technical expertise but also collaboration, technological adaptability, and the ongoing development of human resources.

2.0 Methodology

2.1 Research Design

This study uses a systematic review approach to gather, assess, and synthesize existing research on factors affecting the performance of Filipino graduates in the CPA Licensure Examination (CPALE). By examining studies published between 2010 and 2025, the goal is to create a clear, evidence-based understanding of the key factors influencing CPALE results. To ensure transparency and reliability, the study adheres to the PRISMA guidelines, which help ensure that reviews like this are thorough and reproducible. Instead of focusing on statistical pooling of data, this review takes a more flexible, qualitative approach. It looks for common themes and patterns across various types of studies, whether quantitative or qualitative. It pays particular attention to a broad range of influences, from personal traits such as motivation and study habits to external factors including curriculum quality, faculty skills, review programs, and institutional support.

To ensure only relevant and credible studies are included, clear criteria were set. The review examines research conducted in the Philippines over the past 15 years, with a specific focus on BS Accountancy students or CPALE test-takers. Only empirical studies based on actual data gathered through surveys, interviews, or mixed-methods approaches, and published in peer-reviewed journals, theses, or academic conferences, will be included. Opinion pieces, non-Philippine studies, duplicates, and less rigorous writings, such as blog posts, will be excluded. The search encompassed multiple academic databases and university repositories, including Google Scholar, Philippine E-Journals, and HERDIN, utilizing keywords related to CPALE performance and its influencing factors.

The process of selecting studies was careful and systematic. It began by scanning titles and abstracts for relevance, followed by full-text reviews to ensure they met the criteria, and concluded with a final list of studies for detailed analysis. A PRISMA flowchart will illustrate this step-by-step filtering process for clarity. Key information from each study, such as authors, publication year, methods used, sample details, and main findings, will be recorded using a standard form. Tools like NVivo or Excel may be used to help organize and analyze this data. The findings will then be grouped into meaningful themes such as personal motivation, academic readiness, and institutional support. This grouping will highlight any agreements, contradictions, or gaps among the studies. Since the studies vary widely in their approaches and contexts, the review will summarize the insights in narrative form rather than statistically combine the numbers.

As this research only reviews existing studies and does not collect new data from individuals, it does not require formal ethical approval. However, the study will maintain high academic integrity by properly crediting all sources and handling the information carefully throughout the review.

3.0 Results and Discussion

The systematic search across six international databases and HERDIN, along with government and industry reports, found 1,352 records. After removing 327 duplicates, 1,025 titles and abstracts were screened, resulting in 846 exclusions due to irrelevance. A total of 179 full-text articles were evaluated, and 59 met the inclusion criteria. These included 32 empirical studies, 15 policy analyses and official reports, and 12 literature reviews. The included studies provided both local and contextual perspectives, employing qualitative, quantitative, and mixed-methods designs. The findings were organized into three main themes: trends, challenges, and opportunities.

Trends in Philippine CPALE Performance

The review showed consistent trends of low national passing rates, often below 30%, across multiple studies (Tan-Torres, 2024; Castillo, 2017). This pattern highlights ongoing weaknesses in academic preparation, institutional systems, and the alignment of licensure. Several studies reported that performance outcomes are closely linked to academic excellence, motivation, and effective study habits (Ganas & Russell, 2023; Maghinay, 2024; Aniceto, Ollier, & Palicdon, 2024). For instance, Maghinay (2024) found that students who maintained regular review schedules and consistent study routines achieved higher success rates. Similarly, Lianza (2025) emphasized that structured interventions, such as mock board exams and peer tutoring, significantly improve students' readiness.

The findings also revealed a growing recognition of how institutional practices shape performance. Laguador and Refozar (2020) and Castillo (2017) both noted that schools with strong review cultures, qualified faculty, and adequate support systems tend to produce higher CPALE pass rates. Meanwhile, studies by Perez (2015) and Herrero (2015) linked academic program quality and curriculum relevance with licensure success. These recurring trends support the synthesis of findings under a unified framework that highlights both individual competence and institutional effectiveness as key drivers of CPALE outcomes.

Challenges Affecting CPALE Outcomes

Despite improvements in teaching methods and review systems, the literature consistently reports systemic challenges that hinder CPALE success. One major issue is the mismatch between higher education programs and licensure requirements (Dela Peña, Rodil, Sayson, & Young, 2022). This often leaves graduates with theoretical knowledge but lacking the applied analytical and integrative skills needed for the exam.

Another significant challenge is the disparity among institutions. Castillo (2017) and Laguador & Refozar (2020) found that universities with limited funding, outdated materials, and less experienced faculty produced weaker outcomes compared to well-resourced institutions. Gaps in faculty development exacerbate this problem. As Lianza (2025) noted, accounting educators often face financial and institutional barriers that prevent them from pursuing ongoing professional development, resulting in outdated teaching methods.

Additionally, several studies have identified student-related pressures, such as burnout, stress, and inconsistent motivation, as significant barriers to exam performance (Ganas & Russell, 2023; Calma, 2020). The heavy workload of the BSA program and the high stakes of the licensure exam contribute to emotional strain and mental fatigue.

This finding aligns with the research of Ballado-Tan (2014, 2015), who reported that inadequate mental preparation and a weak foundational understanding negatively impact CPALE outcomes.

On a larger scale, the lack of longitudinal data and coordination between CHED and the Professional Regulation Commission (PRC) was noted as a systemic obstacle (Tan-Torres, 2024). Without consistent monitoring and policy alignment, it becomes hard to identify which interventions genuinely improve licensure outcomes. These points collectively demonstrate that CPALE performance is not merely an academic concern but also a systemic policy issue requiring collaborative reform.

Opportunities for Growth and Reform

Despite these challenges, numerous studies identified chances for reform and growth within the accounting education and licensure system. One significant opportunity lies in updating the curriculum to align with international standards, as highlighted by Dela Peña et al. (2022). Outcome-based, competency-driven education, combined with practical learning activities such as case analysis and simulation, can enhance conceptual understanding and critical thinking skills, which are strongly correlated with licensure success. The integration of technology and digital learning platforms also offers promising avenues for development. Lucero, Victoriano, Carpio, and Fernando (2022) noted that hybrid and online instructional methods can expand access, boost student engagement, and enable adaptive learning experiences, especially for students in resource-limited settings.

Furthermore, empowering faculty and providing continuous professional training were widely recommended. Lianza (2025) emphasized that effective faculty development programs enhance instructional quality, improve review outcomes, and align academic preparation with licensure standards. Similarly, partnerships between institutions can help smaller colleges share resources and best practices (Laguador & Refozar, 2020), bridging the gap between elite and regional institutions. Finally, strengthening student well-being and support systems—such as mental health programs, mentorship, and financial aid—can reduce psychological barriers and promote equitable access to success (Calma, 2020; Aycocho et al., 2024). These findings indicate that the CPALE issue can be an opportunity for systemic innovation, enhancing both educational quality and student success through collaborative, evidence-based approaches.

4.0 Conclusion

A systematic review of research from 2010 to 2025 provides a clear picture of the factors that influence the performance of Filipino BS Accountancy graduates in the Certified Public Accountant Licensure Examination (CPALE). The consistently low national passing rates, often below 30%, reveal serious issues at personal, academic, institutional, and systemic levels. Academic indicators, such as a cumulative grade point average, consistent study habits, and effective time management, are strong predictors of success in the CPALE. Additionally, motivation, discipline, and collaborative learning methods, such as group study and peer review sessions, further enhance preparedness and confidence. Institutional support, including mock exams, progress tracking, and academic mentoring, greatly helps with readiness. However, differences in resources, curriculum quality, and faculty skills continue to create uneven outcomes among higher education institutions. The mismatch between accounting curricula and CPALE competencies remains a significant issue, limiting the link between academic learning and professional expectations. The ongoing low passing rates highlight systemic gaps in curriculum design, teaching methods, and assessment practices. These are further complicated by non-academic challenges such as psychological stress, curriculum overload, and limited institutional support. Faculty qualifications, involvement in academic competitions, and the availability of structured review programs also significantly affect examinee performance. Discussing these various challenges requires an enhanced, comprehensive approach that focuses on student preparedness, strengthening institutions, and aligning policies to improve licensure outcomes and professional competence in the long term. To achieve these goals, educators and institutions need to improve academic support systems through peer tutoring, mock board exams, and progress assessments. They should continuously update curricula to match CPALE competencies, promote practical study strategies and time management training, enhance faculty development initiatives, and provide psychosocial support services to protect student well-being. Policymakers and licensure boards should also pursue reforms to ensure fair access to quality accounting education. They need to regularly review and update CPALE content and assessment methods to meet evolving global standards and to improve data transparency, supporting evidence-based policymaking. Future research should examine less-studied factors such as psychological well-being, socioeconomic background, and involvement in academic competitions. Utilizing long-term and mixed-method approaches can offer more comprehensive insights into student performance. Qualitative case studies can document the personal experiences of students, faculty, and institutions. Together, these initiatives will strengthen the foundations of accounting education in the Philippines, promote fairness and excellence in licensure performance, and ensure that graduates possess the knowledge, skills, and resilience necessary for professional success.

5.0 Contributions of Authors

Author 1: conceptualization, data gathering, data analysis
Author 2: data analysis, data gathering
Author 3: proposal writing, data gathering

6.0 Funding

None.

7.0 Conflict of Interests

None.

8.0 Acknowledgment

The researchers would like to sincerely thank Lyceum of the Philippines University, Batangas, Asia Pacific College, and NU Laguna for their valuable support, guidance, and collaboration during this study. Their contributions and dedication to academic excellence significantly improved the quality and depth of this research.

9.0 References

Aniceto, M. J. A., Ollier, K. C., Palicdon, C. R., & Gamozo, K. J. A. (2024). Influence of the certified public accountant licensure examination on accounting students' attitudes. International Journal of Multidisciplinary: Applied Business and Education Research, 5(8), 3025–3038.

Aycocho, J. M. I., Dimabuyu, S. M., Guevarra, M. N. G., Ocampo, S. M. G., Ordonio, P. K. U., & Romero, J. K. D. (2024). The relationship of active participation of accounting students in academic competitions and academic performance on their CPA licensure examination's performance. International Journal of Research and Innovation in Social Science.

Ballado Tan, J. (2014). Academic performance, aspirations, attitudes, and study habits as determinants of performance in licensure examination of accountancy graduates. International Journal of Education and Research, 2(12), 61–70.

Ballado Tan, J. (2015). Performance in the accountancy licensure examination of the University of Eastern Philippines: A look at curriculum and instruction. International Journal of Innovation and Applied Studies, 11(3), 59–107.

Camba, A. G., Miguel, K. D., Palasan, L. B., & Tolentino, P. H. (2015). Predictors of passing the CPA licensure examinations in the Philippines. De La Salle University.

Castillo, R. C. (2017). Performance of an accountancy school in certified public accountant licensure examinations in the Philippines. International Journal of Advanced Research and Publications, 1(4), 226–232.

De Guzman, M. L. A., Lopez, S. O., Oledan, E. A. J., & Samson, M. T. (2023). Factors that affect the continuous decrease of CPALE passing rate from 2019 to 2022 in Adamson University [thesis]. Adamson University.

Del Mundo, G. V., & Refozar, R. F. G. (2013). The accounting teachers of Batangas: Their profiles, competencies, and problems. International Scientific Research Journal, 5(1), 131–166.

Dela Peña, P. C., Rodil, C. O., Sayson, C. P., & Young, R. S. (2022). An alignment study of the Bachelor of Science in Accountancy program in the Philippines, The international education standards, and The certified public accountant licensure examination: Basis for curriculum reforms. DLSU Institutional Repository. https://doi.org/10.5281/zenodo.7512346

Duran, M. K. L., & Mariñas, K. A. (2024). Sustainability integration in Philippine higher education curricula: A structural equation modeling assessing teacher intention to integrate. Sustainability, 16(9), 3677. https://doi.org/10.3390/su16093677

Ganas, E. S., & Russell, R. V. (2023). Predictors of performance in the certified public accountants' licensure examination. Industry and Academic Research Review, 4(1), 10–15.

Laguador, J. M., & Refozar, R. F. G. (2020). Five-year declining performance of private and public schools in the Philippine certified public accountant licensure examination. European Journal of Educational Research, 9(3), 995–1007. https://doi.org/10.12973/eu-jer.9.3.995

Lianza, T. S. (2025). Lived experiences of CPA teachers in a state university on continuing professional development compliance. International Journal of Research in Commerce and Management Studies, 7(3), 150–160. https://doi.org/10.38193/IJRCMS.2025.73.12

Lucero, H. R., Victoriano, J. M., Carpio, J. T., & Fernando Jr., P. G. (2022). Assessment of e-learning readiness of faculty members and students in the government and private higher education institutions in the Philippines. arXiv e-Print Archive. https://doi.org/10.48550/arXiv.2202.06069

Maghinay, L. C. (2024). A correlational study of student factors and performance in CPA board examination: A case in JRMSU. International Journal of Multidisciplinary: Applied Business and Education Research, 5(6), 2045–2059.

Malthus, S., & Fowler, C. (2009). Perceptions of accounting: A qualitative New Zealand study. Pacific Accounting Review, 21(1), 26–47.

Oliva, C. A. Y., Aclan, G. P. C., Quimio, A. M. S., Salayo, M. F. R. M., Rodriguez, A. M., & Manongsong, J. L. (2017). Performance in the CPALE of one academic institution in Batangas, Philippines. Asia Pacific Journal of Academic Research in Business Administration, 3(1), 32–37.

Perez, C. (2015). Performance of BSA graduates in the CPA licensure examination: Basis of enhancement. LPU Laguna Journal of Multidisciplinary Research, 4(3), 98–117.

Schuttleworth, C. C. (2022). A research advisory model guiding higher degree dissertation supervision: Lessons for accounting research. Journal of Accounting Education, 59, 101012. https://doi.org/10.1016/j.jaccedu.2022.101012

SimplyEducate. (2018). Licensure examination: Factors influencing CPA licensure examination performance of Palawan State University students. SimplyEducate.me.

Tan Torres, J. L. (2024, August 19). Benchmarking accountancy licensure examinations. BusinessMirror.