

## PERFORMANCE IN THE ACCOUNTANCY LICENSURE EXAMINATION OF THE UNIVERSITY OF EASTERN PHILIPPINES: A LOOK AT CURRICULUM AND INSTRUCTION

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**ABSTRACT:** The study determined the level of in terms of curriculum and program of studies, instruction, admission and retention, administrative support to instruction, and physical facilities and resources. It looked into the relationship of these factors to the performance of the graduates in the Certified Public Accountant (CPA) licensure examination.

One hundred twenty-four (124) respondents were considered in the study which utilized the descriptive-correlational method. A survey questionnaire was administered to determine the level of provisions on curriculum. Official results of the examination were retrieved from the Professional Regulation Commission. The study employed frequency counts, weighted means, ranking and multiple regression analysis as statistical tools.

Provisions on curriculum and program of studies, instruction, admission and retention, and administrative support to instruction were rated very good by the respondents while physical facilities and resources were rated good. Performance of graduates is above the national passing percentage, though, graduates do not make it in the first attempt. The performance in the examination of the respondents was significantly related with instruction and administrative support but had no significant relation with curriculum and program of studies, admission and retention, and physical facilities and resources. The institution has adequate and functional provisions on curriculum and instruction. However, the institution still needs to improve the physical facilities and resources. The study recommends that instruction be given much emphasis so as to prepare the students for the licensure examination. The administration should lend support to curriculum and instruction to ensure that students are given the best preparation for the examination.

**KEYWORDS:** Curriculum, Instruction, Administration Support, Performance, Admission and Retention.

### 1 INTRODUCTION

The ancient African proverb reminds and advises parents: 'It takes a village to raise a child'. Bronfenbrenner's ecological systems theory for the child-development considers this perspective by theorizing that a variety of systems interact with a child to create a unique cognitive, social, and psycho-social profile. The second innermost system to the child contains many institutions that regularly interface with the child to affect his or her development. The school may be found within this setting. The school represents perhaps the most important institution in the child's life. Spending approximately three-fourths of the conscious part of their weekdays at school, children critically depend on this setting for their development. Unfortunately, this environment does not always lend itself to student achievement. Aside from teaching and instructional demands, the potential bureaucratic difficulties associated with different students' educational and life demands detract from teacher preparation measures. Interactive or small group teaching requires much planning, organization and structure. Perhaps administrative demands of the learning environment take away a part of the organizational process. School administrators determine the policies and procedures of the educational setting. Thus, they have the responsibility for fostering the academic communities developing our children outside our homes (Lucey, 2002).

In recent years, significant emerging issues which bear impact to the accounting profession have been witnessed by future accountants. Globalization is one of the challenges currently faced by a Certified Public Accountant. To be able to compete globally, a CPA must be able to find ways and means to practice his profession on a globalized basis. To sustain his/her relevance to the various clientele he/she serves, the accountant must broaden his/her capability as a CPA. In response to the emerging trends in the business world, the curriculum and instruction methodologies of the Accountancy program must be strengthened. An impressive body of research suggests that curriculum that considers students to be incapable of metacognitive actions (e.g., complex reasoning) should be replaced with the one that sees students who are capable of higher-order thinking and reasoning when supported with necessary and relevant knowledge and activities. Research has also revealed evidence that curricula in which students' knowledge and skills grow is significantly connected to their learning, and therefore their achievement (Saritas and Akdemir, 2009).

One of the critical success factors of an institution is the quality of the graduates it produced which is often determined by their performance in board examination. A study of the performance of UEP graduates in the CPA board examination for the last ten examination shows a passing percentage of 40.42% or 4 out of 10 examinees. This connotes that not all graduates of the university were prepared for the examination. Some honor graduates even failed. It is therefore imperative that innovative and continuous intervention programs be undertaken to improve the UEP accountancy graduates' performance in CPA board examinations. This intervention program must be research-based and therefore this study was conducted to derive findings that will be the basis of the program. Factors which help accountancy graduates become CPAs are varied. In this study only curriculum and administration support related factors were considered. Specifically, the study aimed to:

1. determine the level of in terms of curriculum and program of studies, instruction, admission and retention, administrative support to instruction, and physical facilities and resources;
2. determine the level of performance of the respondents in the Certified Public Accountant Licensure Examination; and
3. ascertain the relationship between curriculum and program of studies, instruction, admission and retention, administrative support to instruction, and physical facilities and resources and the level of graduates' performance in the CPA licensure examination.

This study draws to a very large measure from Heider's attribution theory which was later refined and advanced by Orvis, Cunningham and Kelly together with Deci. According to the attribution theory, (as cited by Mateo, 1998), occurrence of events is attributed to two factors- personal forces and environmental forces. Central to Heider's theory is the assertion that man perceives events of critical importance for the interpretation of human work, such causes could be traced to factors located within the person and those that are drawn from the environment of the person. As explained by a psychologist, the behavior of an individual is a result of the interaction of the circumstances present in the person's environment and the personal traits of the person. A particular environment serves as an arena for the occurrence of positive as well as negative elements or conflicts which directly shape a person's behaviour pattern (Sabas, 2001).

Siegel and Jane's study, (as cited by Sabas, 2001) a physically comfortable and stimulating environment most likely would serve to enhance performance or emergence of positive responses which are manifested by high organismic activation bringing about or high level of performance. The same view is shared by Kirk who explains the role of environment on behaviour pattern. According to him, environment provides the milieu in which behaviour occurs. McClean, (as cited by Sabas, 2001), an individual never operate in a vacuum-like environment but rather in dynamic surroundings which may directly or indirectly channel the response made in answer to certain forms of stimulation.

## 2 MATERIALS AND METHODS

One hundred twenty-four (124) respondents who were takers of the CPA board exam for the period May 2012-October 2013 were considered in this study which utilized the descriptive-correlational method. Official results of the CPA licensure examination were retrieved from the Professional Regulation Commission. The main tool used in this study was a questionnaire, which was adopted from Barreda's master's thesis and enhanced through incorporation of recent developments in accreditation instrument. A five point rating scale was used for rating and quantification of the respondents' responses. Specifically, this consisted of five points:

Range	Score	Interpretation
4.20-5.00	(5)Outstanding	Indicates that the provision or condition on the extent of implementation is extensively functioning well
3.40- 4.19	(4)Very Good	Indicates that the provision or condition on the extent of implementation is present but moderate.
2.60-3.39	(3) Good	Indicates that the provision or condition on the extent of implementation is present but neither limited nor moderate.
1.80-2.59	(2)Fair	Indicates that the provision or condition on the extent of implementation is present but limited.
1.00-1.79	(1)Poor	Indicates that provision or condition on the extent of implementation is totally missing.

Social media network like facebook and yahoo were utilized to ensure that respondents who are working in far places were reached through. Frequency counts, percentages, weighted mean and multiple regression analysis were used as statistical tools.

### **3 RESULTS AND DISCUSSIONS**

Table 1 shows the result of the evaluation of the respondents on provisions on curriculum. The grand mean of 3.79 is interpreted as very good or the extent of implementation is present but moderate.

Among the areas on curriculum, instruction has the highest weighted mean of 3.88. Provisions related to syllabus and recognizing excellent performance through tuition discounts were rated as “outstanding” or the provision is extensively functioning well. This means that syllabuses used were duly approved by the department chairmen, sufficiently detailed, made available to students at the start of classes and contained the required information of all courses. Further, students were aware and availed of the privileges of having an excellent academic performance. However, the respondents saw the limitations on the provisions in dealing with slow learners, due to the absence of coaching, peer teaching and remedial classes.

Admission and retention were also rated very good by the respondents which means that the extent of implementation of these provisions were moderate. In other words, policies on admission and retention are clearly defined and made known to the public. As this is covered on the prospectus given to the students as well as during the start of classes when the students were oriented about the subject and the course requirement that they must meet. Students were also regularly updated of their standings on whether they will be retained or advised to shift through posting of their scores at the bulletin board. Although, the results were indicative of good implementation of these provisions, still the department should still seek for improvement to make it extensively functioning well.

In addition, provisions on curriculum and program of studies were evaluated by the respondents and generated an area mean of 3.63 or “very good”, hence present but moderate. The respondents believed that the academic unit required by CHED in consonance with the provisions of education were complied with and the curricular content reflects the depth and breadth of the professional and technical preparation required of each graduate. This is actually what CHED wants the BS Accountancy curriculum be designed, for the graduates to not just hurdle the CPA licensure examination as passers but also satisfy the requirements related to recruitment, selection, promotion and rewards and at the same time serve the society as socially-responsible citizen.

The overall mean of 3.79 is actually not far away from an outstanding rating, this would therefore entail that further improvement of the curriculum should be considered as according to research that curricula in which students’ knowledge and skills grow is significantly connected to learning, and therefore their achievement. However, it should be noted that qualitative rather than the quantitative factors should be emphasized, in other words, excellence of teaching, quality of students, broadening effect of total curriculum, along with development of integrity, professional attitude, and continuing desire to learn are more important than course labels, unit requirements or subject groupings.

Table 1. Provisions on Curriculum as Evaluated by the Respondents

a. CURRICULUM AND PROGRAM OF STUDIES	Weighted Mean	Interpretation
1. Academic unit required by CHED in consonance with the provisions of education standard are complied with.	3.96	Very Good
2. Curricular content reflects the depth and breadth of the professional and technical preparation required of each graduates.	3.90	Very Good
3. Subjects as taught are consistent with the course description in the bulletin of information.	3.88	Very Good
4. Programs of studies contain all relevant courses under the required courses in technical education program.	3.81	Very Good
5. Programs of studies consist of logically arranged series of learning experiences which reflects the goals and objectives of the institutions.	3.75	Very Good
6. Curriculum allows reasonable degree of flexibility in the major field.	3.73	Very Good
7. Curriculum reflects the mission statement of technical education.	3.63	Very Good
8. Co-curricular activities were undertaken for the last two years.	3.61	Very Good
9. There is a properly programmed co-curricular activities every year.	3.60	Very Good
10. Curriculum provides practical experiences related to the course for which the students are being prepared.	3.56	Very Good
11. Program of studies allows integration of values and environment concerns of students with special needs.	3.45	Very Good
12. There is planned periodic review, assessment and updating of curriculum in which students are involved.	3.36	Good
13. The general education is the same with the technical education program concepts.	3.32	Good
14. There are adequate records of class observations made by appropriate school personnel.	3.21	Good
Area Mean	3.63	Very Good
B. INSTRUCTION	Weighted Mean	Interpretation
1. The syllabi used in the subjects are duly approved by the department chairman.	4.53	Outstanding
2. Syllabi are sufficiently detailed to serve as guide to students.	4.35	Outstanding
3. Syllabi are made available to students at the start of classes.	4.30	Outstanding
4. Course syllabi contain the required information of all courses.	4.29	Outstanding
5. Excellent performance of students are recognized through tuition discounts, awards and citation, scholarship, and etc.	4.25	Outstanding
6. An approved grading system is adopted.	4.15	Very Good
7. Teaching method is appropriate for the subject matter.	3.94	Very Good
8. Course requirements promote independent study through projects, report, term papers and etc.	3.92	Very Good
9. Methods and techniques encourage students to think critically.	3.90	Very Good
10. Teacher-made test can be checked on the basis of its effectiveness.	3.86	Very Good
11. Methods of instruction used emphasize the development and acquisition of proper work habits, attitudes and values.	3.84	Very Good
12. Desirable values and attitudes are developed and strengthened through the strategies and approaches used.	3.79	Very Good
13. Remedial sessions are held.	3.75	Very Good
14. Evaluation of students' achievement uses varied techniques.	3.70	Very Good
15. There is a system of evaluating students' progress regularly.	3.69	Very Good
16. Faculty members use valid techniques and methods of evaluating achievement of students.	3.64	Very Good
17. Individual differences of students are highly recognized by the faculty.	3.61	Very Good
18. Faculty members give regular feedbacks to students regarding their performance.	3.53	Very Good
19. There are instruction-enriching activities such as field trips, film showing, seminars, case studies, and etc.	3.51	Very Good
20. Slow learners are attended to through coaching, peer teaching, and remedial	3.00	Good

classes.		
AREA MEAN	3.88	Very Good
c. ADMISSION AND RETENTION	Weighted Mean	Interpretation
1. Policies on admission and retention are clearly defined.	4.17	Very Good
2. Criteria on admission and retention are publicly known through brochures, bulletin of information, etc.	3.95	Very Good
3. Students are regularly advised whether or not they can be retained at the end of the semester.	3.91	Very Good
4. An effective system of student recruitment and admissions adopted, as indicated in the program.	3.77	Very Good
5. Various tools and devices in selecting students are used.	3.56	Very Good
Area Mean	3.87	Very Good
GRAND MEAN	3.79	Very Good

Table 2 shows that generally administration support were found to be present but moderate by the respondents with a mean of 3.45 or “very good”. The conduct of evaluation on student progress, continuous and relevant professional development of teachers, and the assistance or aid granted to students and faculty members were rated “very good” by the respondents. But there are provisions that were perceived to be “good” which means that the extent of implementation is present but neither limited nor moderate, among those are the creation of campuses that are welcoming to their students and their families as well as the proper allocation of resources to meet the goal of successful instruction.

An average mean of 3.45 with a descriptive rating of “very good” indicates that administrators have been responsive in finding ways to attain the quality education of the school. This was affirmed by Inumerable that it is impossible to give the students the opportunities that should have if the entire school plant is not suited to the educational program.

**Table 2. Provisions on Administration Support As Evaluated by the Respondents**

ADMINISTRATION SUPPORT	Weighted Mean	Interpretation
1. Assistance and/or aids are granted to students., e.g. scholarships, funding for seminars and conventions, medical services, etc.	3.58	Very Good
2. Teachers take part in relevant and continuous professional development.	3.57	Very Good
3. Teachers and administrator conduct evaluations of students progress to help them plan instruction.	3.43	Very Good
4. Administrators work to determine that resources are allocated to meet the goal of successful instruction for every student.	3.36	Good
5. Administrators and staff create campuses that are welcoming to their students and their families.	3.30	Good
GRAND MEAN	3.45	Very Good

**SCHOOL’S PHYSICAL FACILITIES AND RESOURCES**

This area included the physical set up and facilities, library collection and holdings, laboratories, computer typing and laboratory, and function rooms.

Table 3 shows that the provisions on school’s physical facilities and resources based on the evaluation of the respondents got a grand mean of 2.77, interpreted as “good” which meant it was present but neither limited nor moderate. This is an indication that students were expecting for better facilities and resources that the school could offer.

Physical set-up and facilities were rated “good” with a weighted mean of 3.16. The space provided for reading room, stock room and library staff were enough to accommodate students, however it seems that in terms of the needed facilities and equipment for the library, a classroom that is conducive to teaching learning process, availability and accessibility of fire and safety devices, were not extensively functioning well. According to the respondents, their classrooms were prone to disruption from students who were passing by the lobby as well as absence of proper ventilation. Fire and safety devices, were also not available on areas that it should be located.

Library and collection holdings were also rated “good” having an area mean of 2.79 which means that the extent of the implementation of these provisions were present but neither limited nor moderate. Based on the comments of the respondents, some of the books found in the library were not of latest edition. This is especially important to accounting subjects like Financial Accounting where some changes were made every year especially during the times when Philippine Accounting moved from SFAS (Standard Financial Accounting Standards) to PFRS (Philippine Financial Reporting Standards), patterned from the International Accounting standards. In this case, books during those times became obsolete once a standard was changed. The above findings agreed with that of the accreditation results for having limited reading materials.

Further, in physical facilities and laboratories, respondents indicated a “fair rating” for all the provisions which means that these provisions were present but limited. Per observation by the researcher, the inobservance of appropriate class size resulted to a congested classroom, wherein some of the students have to stand because chairs were inadequate to accommodate the whole class. Moreover, some classrooms have poor ventilation and are prone to distractions like loitering students.

Computer typing and laboratories had a “fair rating” with an area mean of 2.43. This result is indicative of insufficient IT equipment that the students could use to facilitate teaching and learning process. This agreed with the findings of the AACUP team that one of the area needing improvement in terms of physical, plant and facilities was that IT equipment for classroom and office use are inadequate. Moreover, the absence of standby power were noted by the respondents as one of the school’s limitations.

Finally, provisions on function rooms were rated “good” with an area mean of 2.74. This is an indication that facilities like student centers, cafeteria, and comfort rooms should also be well maintained as it also affects student learning.

The findings indicate that facilities, which are vital to students like classrooms, laboratories, library collection and holdings, and computers need to be improved, so that they would conform with the standards set for the tertiary schools as stated by Khan, that excellent school facilities are basic ingredients for good education programs and are very important for achieving targets.

**Table 3. Provisions on School’s Physical Facilities and Resources As Evaluated by the Respondents**

<b>PHYSICAL SETUP AND FACILITIES</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1. Adequate space is provided for reading room, stock room and library staff.	3.55	Very Good
2. The atmosphere is conducive to teaching- learning process.	3.22	Good
3. Control and supervision points are strategically located.	3.17	Good
4. The library is equipped with the needed facilities and equipment.	2.95	Good
5. There are available and accessible fire and safety devices.	2.92	Good
AREA MEAN	3.16	Good
<b>LIBRARY COLLECTION AND HOLDINGS</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1. The library resources are relevant to the arts and sciences vis-à-vis, the technical education, and adequate in quantity and quality.	2.86	Good
2. At least 30% of the books are of current edition.	2.83	Good
3. There is balance in the collection for the different specialization.	2.78	Good
4. The library has sufficient or satisfactory holdings of the needed volumes of books and copyright of latest editions.	2.76	Good
5. The collection for every major field is adequate and updated.	2.72	Good
AREA MEAN	2.79	Good
<b>PHYSICAL FACILITIES AND LABORATORY</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1. Classrooms are adequate to meet the needs of the college/university population.	2.88	Good
2. Classrooms are equipped with sufficient furniture and chalkboards.	2.79	Good
3. Classrooms are clean and well-kept.	2.75	Good
4. Classrooms have good lighting and proper ventilation.	2.67	Good
5. Classrooms are free from destruction such as foul odor, noise and loitering students.	2.44	Fair
AREA MEAN	2.71	Good
<b>COMPUTER TYPING AND LABORATORY</b>	<b>Weighted Mean</b>	<b>Interpretation</b>
1. Computer, typewriter and supplies conform to the requirements of the subject.	2.55	Fair

2. There is maintenance system to ensure that equipment and devices are in good working condition at all times.	2.51	Fair
3. Computer, typewriters and supplies are up to date.	2.44	Fair
4. Equipment and supplies are sufficient to enable classes to be divided into smaller work groups.	2.42	Fair
5. Standby power is available in case of brown out.	2.21	Fair
AREA MEAN	2.43	Fair
<b>FUNCTION ROOMS</b>	Weighted Mean	Interpretation
1. A student center is available where students can socialize, listen to and play game.	3.16	Good
2. Group assemblies are adequately accommodated.	2.95	Good
3. There is an audio visual room and learning resources center where film showing can be done.	2.60	Good
4. There is a clean sanitary, and pleasant cafeteria/canteen to serve the food needs of the students.	2.56	Fair
5. Sufficient, clean and well maintained comfort rooms.	2.44	Fair
AREA MEAN	2.74	Good
GRAND MEAN	2.77	Good

**PERFORMANCE IN THE CPA LICENSURE EXAMINATION**

As revealed in Table 4a, out of 102 respondents who took the CPA board examination for the period 2012 to 2013, 13 or 12.7 percent were on conditional status, 45 or 44.1 percent failed, while only 44 or 43.1 percent passed. Compared to national passing percentage for these periods of 38.27%, it can be said that the performance is above the national. But still, the data showed that majority of the respondents did not make it to the board exam. In other words, for every 10 examinees from UEP, only four (4) would emerge as passers, although the rest will still be given chance the take the next board exam. The findings confirmed the statement of Bala that CPA board exam has a high mortality rate in terms of the number of examinees who failed.

*Table 4a. Level of Performance of the Respondents in The CPA Licensure Examination*

PERFORMANCE LEVEL	Frequency	Percent
Conditional	13	12.7
Failed	45	44.1
Passed	44	43.1
Total	102	100

Table 4b shows that among the seven board exam subjects, respondents performed best in Theory of Accounts which is a purely theoretical subject which focuses on the objectives, basic concepts, principles, and terminology of financial accounting and financial statements, including related issues and topics, while respondents were weakest in Practical Accounting 1 which is supposed to be an application of concepts they learned in Theory of Accounts. The result shows that the respondents lack practical skills which means that they find difficulty in applying the concepts they learned to the related problems posed into them.

**Table 4b. Performance of the Respondents in the CPA Licensure Examination per Subject**

Subjects	Passed		Failed		Average
	F	%	f	%	
Theory of Accounts	74	72.55	28	27.45	77.33
Auditing Problem	57	55.88	45	44.12	73.57
Management Advisory Services	59	57.84	43	42.16	73.13
Practical Accounting 11	56	54.90	46	45.10	72.06
Business Law and Taxation	55	53.92	47	46.08	71.36
Auditing Theory	45	44.12	57	55.88	70.61
Practical Accounting 1	36	35.29	66	64.71	69.51

**Relationship between curriculum and program of studies, instruction, admission and retention, administrative support to instruction, and physical facilities and resources and the level of graduates' performance in the CPA licensure examination**

The data reveal that among the curriculum and instruction factors, only the provisions on instruction showed a significant relationship with the performance in the CPA licensure examination with a significance level of 0.027 that is lower than the margin of error of 0.05. The beta coefficient of 4.165 means that for a positive increase in instruction, the level of performance in the CPA licensure examination would increase by 4.165, or in other words, better instruction would be tantamount to higher performance in the board exam. On the other hand, provision on curriculum and program of studies and admission and retention were found to be not significantly related to performance. The findings agreed with that of Hilario that curriculum was not significantly related to performance in licensure examination, but contradicted on the findings that admission and retention significantly influences performance. Moreover, the result also contradicts with that of Montehermoso, that curriculum positively correlated with performance.

As shown in Table 5, provisions on instruction significantly affect performance. This could mean that the availability of the syllabus and its contents; appropriateness of teaching methods; holding of instruction-enriching activities; recognizing individual differences; use of varied techniques for evaluating students achievement; having an approved grading system and attending to various level of learners, positively affect performance. If the foregoing are attended to properly and is done by all concerned with passion and commitment, performance of the respondents in the licensure examination could be expected to be higher.

Table 5 also reveals that among the institutional factors, only administration support showed a significant relationship to performance in the licensure examination having a significance level of 0.005. The beta coefficient of 5.85 means that for every positive unit increase in administration support, performance in the licensure examination would also increase by 5.85. In other words, a more supportive administration, would lead to a higher performance in the board exam.

Physical set up and facilities in terms of physical set-up, library collection and holdings, facilities and laboratory, typing and computer laboratory, and function rooms do not significantly influence performance. As stated by Blase and Blase, formal supportive administrative measures underlie effective classroom situations. Administrative behaviors may relate to teacher morale itself and perhaps when this behavior is modeled for teachers by their administration, the teachers are better able to model it for the students. Further, the findings is also in accordance with that of Fermanich that content-based professional development is significantly related to instructional practices which would consequently affect achievement.

However, this study also found out that school's physical resources and facilities did not significantly affect performance. This contradicts the findings of Lyons (as cited by Khan, 2012) that there was an explicit relationship between the physical characteristics of school buildings and educational outcomes.

The findings on school's resources and facilities were contrary also with that of Cash' claim that poorer achievement was associated with specific building condition factors such as substandard science facilities, air conditioning, locker conditions, classroom furniture, more graffiti, and noisy external environment. The findings, however, supported Morris' (2003) findings that no significant correlations existed between the physical characteristics of the school and student achievement.

*Table 5. Beta Coefficients for the test of Relationship*

Predictors	B	Sig.	Interpretation
Curriculum and Program of Studies	2.83	0.34	Not Significant
Instruction	4.165	0.027	Significant
Admission and Retention	2.336	0.233	Not Significant
Administration Support	-5.85	0.005	Significant
Physical Setup and Facilities	1.745	0.408	Not Significant
Library Collection and Holdings	-1.011	0.663	Not Significant
Physical Facilities and Laboratory	0.337	0.892	Not Significant
Computer Typing and Laboratory	1.722	0.531	Not Significant
Function Rooms	-1.933	0.37	Not Significant

a. Dependent Variable: PERFORMANCE IN CPA EXAM

#### 4 CONCLUSIONS

It can be concluded therefore that the current curriculum of the program still needs further improvement, as manifested further by the result of the evaluation of the respondents. The program needs to be re-examined and the qualitative factor rather than the quantitative factors of education should be emphasized.

Further, provisions on instruction are found out to have a significant relationship to performance in the CPA licensure examination. Inasmuch as the respondents found it to be present, there are some defects in the area of instruction. There is a need therefore to implement the learning assistance program of the university to cater the slow learners through coaching, peer teaching and remedial classes. This denotes that extensive implementations of provisions related to instruction such as proper observance on provisions related to syllabus, instruction-enriching activities, evaluation of student achievement, and others, should be done to improve the performance of UEP in the CPA licensure examination.

Moreover, in terms of school's physical resources and facilities, teaching and learning process is affected of library collection and holdings, classrooms which are free from distraction and other facilities like consistent standby power in case of brown-out, sufficient classrooms and accessible fire and safety devices. These provisions although, found to have no significant effect on performance, still need to be improved and maintained to facilitate an effective teaching and learning process.

The UEP performance in the licensure examination is not consistent when compared to the national passing percentage and more than half of the respondents failed in the CPA board examination. Further, the examinees are generally weak on Practical Accounting which at the same time has the lowest number of passers among the seven subjects. This connotes that the students have poor grasp of practical application of the concepts that they have learned. This can also be attributed to lack of hands-on experience by the students on the realistic aspect of accounting.

#### RECOMMENDATIONS

1. Possible offering of the practicum/internship in various fields of accounting should be considered to give the student a first-hand experience on what will they be doing after graduation, hence giving them the practical side of the concepts taught in school.
2. Observance of maximum number of students for every class should be strictly adhered to facilitate effective instruction.
3. Instruction as a vital factor should be enriched by the continuous implementation of the CBA Learning Assistance Program (CBA-LAP) to cater on the slow learners.
4. Final departmental examinations should be conducted as one of the basis of giving grades. This will force the faculty to finish the syllabus and the students to master the whole coverage. Qualifying examination should also be conducted to assess the level of knowledge of the students and their preparation to the next accounting subjects.
5. The current curriculum of the program should be revised in accordance with the mandated curriculum by the Commission on Higher Education, that is unnecessary subjects (not part of the prescribed subjects by CHED) be removed to give way to other subjects that should be included in the program like Calculus for Business, Practicum and Internship, etc.

6. The people in charged with administration and maintenance should plan to improve the facilities that are available to make sure that the university can cope with the adversities surrounding it.
7. The university should invest more on equipment, learning materials and updated books, computers and the like that will suit the needs of the growing population of students.
8. Further studies should be conducted on other possible factors that could affect performance in the CPA Licensure Examination.

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