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Research Article

The Bachelor of Science in Accountancy Program of the University of Santo Tomas – Legazpi: A Program Review and Analysis

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ABSTRACT

The study looked into the Bachelor of Science in Accountancy (BSA) program of the University of Santo Tomas—Legazpi, specifically the provision of services classified into two major aspects: contextual and administration and management support, geared towards improving the performance of its graduates in the Licensure Examination for Certified Public Accountants (LECPA).

Contextual aspects include classroom conditions, curriculum and instruction, admission and retention policies, internship requirements, off-campus activities, and library resources. Administration and management consist of moral and spiritual upliftment, financial support, facilities and services provision, and academic policies.

It made use of the descriptive method with thirty-two (32) BSA graduating students surveyed through an electronically mailed researcher-prepared questionnaire. Frequency count, percentage, and weighted mean utilizing Likert scale were employed as statistical tools. A five-point rating scale for determining the learning environment's status and its effect on the respondents' readiness for the licensure examination was utilized.

The results reveal that the institution has adequate and functional provisions in all aspects except in the areas of curriculum and instruction considered to be only moderate/acceptable. The areas of instructional competence and instruction were studied as having a very high impact, with a relationship existing between the latter and the readiness to take the board examination.

The study recommends adopting intervention measures that include the modification of the existing curriculum; the objective evaluation and upgrade of admission and retention requirements to reasonable levels; and the continuous review, appraisal, and improvement of existing standards of instruction.

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Introduction

The success of any academic institution offering board programs is closely tied to the performance of its graduates in professional licensure examinations. For programs such as the Bachelor of Science in Accountancy (BSA), the results of the Licensure Examination for Certified Public Accountants (LECPA) are more than just statistical outcomes—they are reflections of an institution's capacity to produce graduates who are both academically competent and professionally prepared. Achieving a passing rate equal to or higher than the national average is not merely a regulatory benchmark; it is an affirmation of the institution's commitment to quality education, its dedication to its students' future, and its vital role in shaping the accountancy profession.

The CPA licensure examination has long been regarded as one of the most rigorous in the country. National passing rates over the past five years have remained relatively low, ranging from 14.32% in October 2019 to 31.37% in October 2023 (PRC, 2024). This persistently modest performance highlights the challenges not only for examinees but also for higher education institutions (HEIs), which shoulder the responsibility of preparing students for such a demanding test of competence. The restructuring of the examination framework under Professional Regulatory Board of Accountancy Resolution No. 262 series of 2015—from seven subjects to six, with more integrated and application-based content—has further underscored the need for schools to align academic preparation with the competencies required for professional licensure.

For accountancy schools such as UST-Legazpi's College of Business Management and Accountancy (CBMA), these challenges are especially critical. Policies mandate that schools must at least match the national passing percentage, with the looming possibility of program closure if no passer is produced for three consecutive years. In the most recent two CPA licensure examinations (May 2024 and December 2024), none of CBMA's first-time takers passed. This stark reality signals not just a gap

in academic preparation but also an urgent call for institutional reflection and strategic action.

Education, however, is not solely about preparing students to pass an examination. It is about cultivating the knowledge, values, and skills that enable graduates to navigate complex realities and contribute meaningfully to society. It is about fostering critical thinking, analytical ability, and resilience—competencies that extend far beyond the confines of licensure tests. In this context, improving board examination performance becomes a matter not only of institutional survival but also of national development. Strengthening academic performance directly contributes to **Sustainable Development Goal (SDG) 4: Quality Education**, which calls for inclusive and equitable access to learning opportunities and the development of lifelong skills, and **SDG 8: Decent Work and Economic Growth**, which is advanced by producing competent CPAs who play key roles in promoting transparency, accountability, and sustainable financial practices. Thus, the study takes on a wider significance by linking institutional reforms to global aspirations for education and development.

In this light, the present study assesses the current status of UST-Legazpi's BSA program by evaluating five academic components—curriculum, instruction, faculty, students, and support services—and examining their influence on the readiness of graduates for the CPA licensure examination. By analyzing these dimensions, the study does not only aim to pinpoint areas that need strengthening but also to design a research-based intervention program that will enhance the overall effectiveness of the BSA curriculum and improve licensure outcomes.

Specifically, this study aims to:

1. Verify the accounting competency status of UST-Legazpi graduating students in board-related courses as determined by the PRC-Board of Accountancy (BOA)-based diagnostic examination;
2. Determine the provisioning status of the learning environment of UST-Legazpi in terms of:

- a. Contextual aspects on curriculum quality, instructional effectiveness, and faculty proficiency; and
- b. Administration and management, along with support services provision;

3. Ascertain the impact of the learning environment aspects on the graduates' readiness for the licensure examination; and
4. Devise a research-based intervention program to improve BSA graduates' performance in the CPA board examination.

The findings of this study are expected to serve as a foundation for reforms that strengthen the delivery of the BSA program, improve institutional performance in licensure examinations, and ensure that graduates are prepared to meet the demands of both professional practice and national development. Ultimately, this research contributes to the collective effort of HEIs to raise educational standards, foster student success, and advance sustainable development through competent and ethical accountancy professionals.

Literature Review

Several related works of literature specifically on learning and the learning environment, and studies relative to the performance of BS Accountancy graduates in the LECPA were reviewed and made use of by the researcher to enrich the study.

Learning and the Learning Environment

Learning does not happen in an instant. It is affected by the world beyond the classroom. It is the process by which one acquires and retains attitudes, knowledge, understanding, skills, and capabilities. For a graduate of accountancy, cognitive learning (which is achieved by reasoning, remembering, and recall, and helps in problem-solving, developing new ideas, and evaluation) is of utmost importance. They are best developed from a learning situation where a teacher goes beyond the materials and processes typically used to stimulate learning, coupled with other external aspects that constitute a total learning environment.

The learning environment of an institution refers to the environment experienced and perceived by students (and teachers) as the diverse physical locations, contexts, and cultures in which students learn. It also encompasses the culture of a school or class – its presiding ethos and characteristics as well as how teachers may organize settings to facilitate learning (Learning Environment, 2013).

Several factors influence student learning and, in the case of Accountancy students, the ability to pass licensure examinations. An adequate setting enables the learners to optimize their learning facility to learn and makes learning even more interesting.

Developing a highly effective learning environment for students in a particular course or program is probably the most creative part of acquiring relevant knowledge and skills. Often-times, there is a tendency to focus on either the physical institutional environments (such as classrooms, audio-visual rooms, and laboratories) or technologies for online personal learning atmosphere; however, a learning environment is broader than just the physical components. It includes, among others, operational characteristics of instructors, course content structure and pedagogies, practical activities, feedback, use of technology, assessment methods, and institutional factors.

The learning environment may, therefore, be classified into two major components: contextual and administration and management.

Contextual factors are those that reflect a particular context, characteristics unique to a particular group, community, society, and individual. Specific to this study, they include classroom conditions or environment specifically in the area of the faculty's instructional management practices, curriculum and instruction, admission and retention policies, internship requirements, off-campus activities, and library resources.

Administration and management, otherwise termed as school administration, involves the management of all school operations with its own set of administrative duties that are needed to serve students and ensure efficient discharge of functions, which include moral

and spiritual upliftment, financial support, facilities, and services provision, and academic policies.

Curriculum Quality

A curriculum is defined by the Oxford Dictionary as the subjects comprising a course of study in a school or college. It is sequential and is based on standards that serve as the central guide for educators as to what is essential for teaching and learning (ride.ri.gov, undated) to enable students to access academic experiences. It is created and structured in such a manner as to enhance student learning and facilitate instruction. It describes the what, why, how, and when students should learn. Thus, it includes many dimensions of learning, including rationale, aims, content, methods, resources, time, assessment, etc., relating to multiple representations of learning in a holistic, process-oriented way.

The quality of the curriculum developed and adopted by any HEI is essential to ensure the relevance of the courses to be taken by a student in a program of his/her choice because it enables students to acquire and develop knowledge, skills, and values, and equip them with capabilities and competencies that allow them to maximize their potential. Good teaching and learning are greatly enhanced by the quality, relevance, and effectiveness of the curriculum, with its efficacy evidenced by a well-designed, developed, and delivered to the learners with optimum learning as the end in view.

Curriculum Innovation

Curriculum innovation is the process of designing and implementing new or improved curricula that meet the needs and interests of learners, teachers, and society through changes in content, pedagogy, assessment or delivery modes. It enhances student engagement, motivation, and achievement while essentially fostering creativity, collaboration, and critical thinking. Personalized learning, learning communities, collaborative learning, and project-based learning are the basic strategies advanced in this process.

The educational approach designed based on the assessment of students' learning, zeroing

in on their needs, skills, strengths, and weaknesses, is personalized learning, which means that the curriculum is tailored to suit each student's capability and level of learning. This includes one-on-one tutoring and mentorship.

A learning community, on the other hand, is a group of diverse individuals with common academic goals, interests, and attitudes who regularly connect to collaborate on a specific class-work. This type of engagement involves multiple people with a passion to teach, learn, and bring fresh perspectives to learning.

Collaborative learning ensures learning with and from others' expertise and experience on something in common, such as, but not limited to, subject matter comprehension, problem solving, and other similar academic endeavors or objectives. This requires the group members to work together, with each member provided with a specific task to meet the goal, explore, and apply concepts.

An increasingly popular way of teaching in the 21st century that is being applied at different levels of education, which provides a strong link between students and the professionals in the field, is project-based learning (Gumi, 2022). This enables the building of a valuable network of peers, collaborators, mentors, and potential employers that ensures the overall development of core skills like communication, teamwork, and problem solving – all considered as valuable to their careers and the future organizations they will be working for.

Instructional Content Standards

Delivery of instruction is an essential aspect in ensuring education quality and utilizes relevant content. Instructional content is a communication tool to effectively provide information to students, which is delivered in various ways, inclusive of textbooks, lectures, PowerPoint presentations, and other materials. Such is ensured to be aligned with curriculum standards and takes into account different student learning environments. (Gale, 2023).

Instructional content standards specify expected learning content beyond general expectations that are applied uniformly, subject-specific, adopted from an external source, and developed by schools. They create a clear outline

of the essential knowledge, skills, and understanding that students need to master in a given content area (ncws.ed.gov, undated). They are codified, expected, or prescribed curricula that are similar to benchmark statements (iris.peabody.vanderbilt.edu, 2024).

The following authors have defined content standards in various ways (qualityresearchinternational.com 2024).

Wojtczak (2002) states that: *Content standards or curriculum standards* describe skills, knowledge, attitudes, and values; what teachers are supposed to "teach" and students are expected to learn. Thus, the content standards define what is to be taught and learned. Content standards can also be defined as "essential (core) requirements" that a curriculum should meet to equip students with the knowledge, skills, and attitudes necessary at the time of graduation. McBrien & Brandt (1997, p. 93) state: Content standards cover what students are to learn in various subject areas, such as mathematics and science.

Georgia Department of Education (2009, p. 4) defines content standards as follows: content standard simply tells the teacher what a student is expected to know (e.g., what concepts he or she is expected to master) and be able to do. Vlăsceanu et al. (2007, pp. 92–93) state: Content Standards: level of core competences. relevant knowledge and skills within a subject area, i.e., everything a student should know and be able to do. Content standards shape what goes into the curriculum and refer to required inputs.

Admission and Retention Policies

Admission and retention policies set the standards of what kind of students are admitted in a particular program and the things they need to do as students of the institution until they graduate (Mabini College, undated). The admission policy is required by higher education institutions (HEIs) that require a prospective student to undergo a series of examinations that are administered, the results of which are interpreted by licensed professionals to determine aptitude, interest and how prepared they are for college and guide them for the baccalaureate degree they are most fitted (Tumapon, 2021).

The retention policy specifies the criteria and policies for academic progress, probation, remediation, dismissal, and the conditions under which a student cannot proceed in the curriculum. It, likewise, provides guidelines that an organization follows to ensure compliance with regulatory requirements (Hau.edu.ph undated).

A retention policy is adopted by most schools in the country and sets the standard grade that is needed to be maintained by BSA students. For the past years, UST-L has implemented a retention grade of 82%. Those with grades below the said threshold are either allowed to retake the same course once or advised to shift to another course.

Enhancement and Enrichment Programs

Successful enrichment programs can encourage students to perform better and keep them motivated. Curriculum enrichment gives greater meaning to a curriculum by adding values that focus on the overall development of students as they are taught skills relevant to real-life situations. Curriculum enrichment is focused on upgrading students and helping them become innovators and lifelong learners. With the help of the right knowledge and skills, they are more likely to develop their critical thinking, creativity, and scientific temper. Moreover, the acquired skills will help them develop an enriching professional life (Bordia 2022). Some of the techniques that can give a new direction to the knowledge-gaining process of students include group projects, practical work, creative expression, personal research, and brainstorming.

Instructional Effectiveness

Instructional effectiveness refers to the broad range of knowledge, preparation, skills, and attitudes that result in effective teaching and student learning. It is a complex construct and includes numerous dimensions, behaviors, skills, and characteristics. It is characterized by the existence of similar plausible assessments concentrated on meaningful, measurable, and achievable course objectives; varied, progressive, and skill-building learning activities; coupled with realistic and clear performance

measures (Hribar, 2016) and involves pedagogical style and strategies, and instructional/teaching/learning resources/materials.

There is not a single measure or indicator of instructional effectiveness. Typically, its evaluation includes, but not limited to numerous processes or those things that faculty/instructors do to facilitate student learning (e.g., pedagogies, teaching strategies, course learning activities and assessments); direct instructor classroom/instructional environment behaviors that represent required duties instructors must carry out for students to learn; instructor characteristics that influence significantly students' attitudes and behaviors in the learning environment (e.g., knowledgeable, approachable, interesting, and motivating); and evidence of student learning outcomes from student response to instruction, course assessments, projects, performances, exhibitions, and culminating or signature assignments (csulb.edu 2024).

Pedagogical Style and Strategies

Pedagogy is all the ways that instructors and students work with the course content, taking into consideration the fundamental learning goal for students, which is to be able to do "something meaningful" with the course content, resulting in them working in the middle to upper levels of Bloom's Taxonomy. Thus, pedagogy is the combination of teaching methods (what instructors do), learning activities (what instructors ask their students to do), and learning assessments (the assignments, projects, or tasks that measure student learning) (cei.umn.edu 2023).

Educators use pedagogical approaches and strategies in their practice of teaching, from course design to content delivery. The entire education system encompasses multiple pedagogies, each stemming from a different philosophy of learning. In reality, no pedagogical approach is universally correct or superior, and different methods will resonate with different educators. The varied pedagogical styles include the following: constructivism, inquiry-based learning, integrative learning, problem-based learning, and reflective learning.

Constructivism or the notion that students come to the classroom with unique worldviews, thus, no two students have the

same background or will interact with the material in the same way. It is viewed as almost the direct opposite of the teacher-focused approach that has traditionally dominated higher education since it requires a collaborative learning mindset and an understanding that students bring as much to the classroom as the professor.

Inquiry-based learning encourages higher levels of thinking that allow students to progress from the lower levels of understanding and application to the highest levels of evaluation and ultimately, the creation of original work.

Similar to the constructivist approach is integrative learning, with connecting new learning to other knowledge serving as one of its primary goals. It, therefore, is more focused on connecting with other disciplines and ideas rather than a student's view. This is usually promoted by many colleges and universities since it works well in a cross-departmental context that allows students to explore related concepts in multiple courses and with extra-curricular experiences.

The problem-based approach is both a collaborative and self-directed approach that uses complex practical issues as vehicles for learning, which encourages students to actively engage with the problem to understand its context and develop potential resolutions; differentiated from reflective pedagogy that commits to thinking about teaching strategies and student reflection.

There are tools and course materials that can be utilized to augment pedagogical approaches: interactive models, multimedia lectures, supplemental resources, and forums.

Interactive models allow students to learn out of their curiosity and explore visual concepts that make education more personal. Multimedia lectures allow educators to speak to students with differing learning profiles, which helps deepen and internalize their understanding, which is critical for today's active learning pedagogies. Supplemental resources are non-required learning materials made available to students in a course that encourage curiosity, provide context, and allow students to develop a deeper understanding, specifically for students who need extra help to understand

foundational concepts and those who are ready for higher-level thinking. Forums are a collaborative learning tool that allows students to communicate digitally through an integration of synchronous and asynchronous discussions for better student engagement (Cip-courses.com 2023).

Instructional / Teaching / Learning Resources / Materials

Instructional materials refer to the human and non-human materials and facilities used to ease, encourage, improve, and promote teaching and learning activities. They are whatever materials are used in the process of instruction and cover a broad range of resources to facilitate effective instruction. They indicate a systematic way of designing, carrying out, and employing the total process of learning and communication and employing human and non-human resources that a teacher uses to pass information to the learner in his/her class to bring out a more meaningful and effective instruction (ig.global.com 2024).

These educational materials are used to support learning aims for all courses, as set out by the education agency, with every lesson created by a teacher containing specific learning objectives from the curriculum that include a clear, differentiated sequence of learning for students to follow to meet the learning objectives and create learning opportunities. These enable teachers to offer more interactive, interesting, and engaging learning activities (twinkl.com 2023).

Faculty Proficiency

Proficiency refers to the level of advancement in a particular profession, skillset, or knowledge. In academics, this proficiency is usually defined for students and teachers to judge their level of expertise in a particular subject or class (teachmint.com, undated). Accordingly, proficient teachers are professionally independent in the application of skills vital to the teaching and learning process since they provide focused teaching programs that meet curriculum and assessment requirements (deped.gov.ph 2017). Proficiency in teaching is usually measured in terms of academic qualification, work experience, relevant

awards and citations, and professional development.

Academic Qualification

Academic qualifications are formal educational credential that shows a person's knowledge and skills in a particular subject, awarded by schools, colleges, and universities (Shafiq 2024). They are the degrees, diplomas, certificates, and professional titles that an individual has acquired, whether by full-time study, part-time study, or private study, conferred by educational authorities, special examining bodies, or professional bodies. The acquisition of an educational qualification, therefore, implies the successful completion of a course of study or training program (unescwa.org 2024).

Work Experience

Work experience is a period during which a young person, usually a student, works for a company or organization to gain experience in a particular type of work (Cambridge Dictionary). It is a term that refers to tasks and duties at previous jobs that make one qualified for a new role, and means that a candidate has the prerequisite knowledge needed to make them effective at a new job. It is considered when hiring to fill a new position, especially for mid-level and senior positions. (careercentral.pitt.edu 2022).

Awards and Citations

Awards and citations are any award or commendation, as for outstanding service, hard work, or devotion to duty; thus, as defined in the Merriam-Webster dictionary, something that is conferred or bestowed especially based on merit or need.

Professional Development

Professional development is improving through learning and training to advance a career. Training sessions may be offered to further teach employees, although an employee typically works on their professional development independently by taking classes, going to workshops, or teaching themselves new skills. It can also refer to staying up to date on new trends within one's field and applying new practices to one's current method. It is

important because it can make for a better employee who provides more opportunities for career advancement, such as promotions or lateral transfers. Professional development can usually make a more desirable candidate because of the knowledge and level of expertise in the field, where benefits are provided not only to the employees in terms of improved skill set and knowledge, but also to the company (Indeed.com 2023).

Student Competency

The core competencies are sets of intellectual, personal, and social and emotional proficiencies that all students need to engage in deep, lifelong learning. Along with literacy and numeracy foundations, they are central to the curriculum and assessment system and directly support students in their growth as educated citizens since these are developed when they are engaged in the “doing” within a learning area. As such, they are an integral part of the curriculum since they are often interconnected and are foundational to all learning (curriculum.gov.bc.ca 2023).

A student's competency is usually gauged based on his/her performance in the areas of academic, internship, and licensure examinations.

Academic Performance

Academic performance is the measurement of student achievement across various academic subjects. Teachers typically measure achievement using classroom performance, graduation rates, and results from standardized tests (Khumar and Tanka, 2021). It involves factors such as the intellectual level, personality, motivation, skills, interests, study habits, self-esteem, or the teacher-student relationship. When a gap between the academic performance and the student's expected performance occurs, it refers to a diverging performance (Lamas, 2015).

Internship

Accounting internships allow students to work for companies in their field to gain work experience or satisfy requirements for a college course or program with an approved organization. Internships connect academic coursework

to practical examples, helping students gain valuable experience and more easily transition into the workforce, thus reinforcing newly learned skills and providing exposure to the field.

Licensure Examination Performance

Licensure examinations are designed to assess the knowledge, skills, and competencies required to enter a specific profession and ensure that candidates are qualified to practice safely and effectively. They play a critical role in shaping the national teaching force and are used as a regulatory mechanism in many countries. (Ranchod, 2023). Licensure examinations are typically taken early in a career or near graduation, and success is required to be able to practice in the field (Cristobal, 2023). The design and implementation of an effective licensure examination program involves various steps, including practice analysis, item selection or design, operational testing system, score scale development, standard setting, test form assembly, and evaluation of classification decisions (Phelps and Kappan, undated). There is ongoing debate about the strengths and challenges of licensure examinations, with differing perspectives on the focus of assessment and the balance between assessing skills and reproducibility (Libman, 2023).

Performance in the licensure examination is one of the indicators of the quality of a degree program. Academic performance shows that the graduates have met the standards of the institution (Estrada, 2023). Several studies have been made relative to performance in these board exams.

Ballado-Tan (2015) conducted a study on the performance in the Accountancy licensure examination of the University of Eastern Philippines, focusing on its curriculum and instruction. It was found out that properly and passionately attending to issues on 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 could expectedly result to higher and better accomplishment. Moreover,

administration support showed a significant relationship to performance in the licensure examination. However, the school's physical resources and facilities did not significantly affect the graduates' performance in the examination.

In the study by Herrero (2015) on the influence of selected factors on CPA licensure examination results, school factors such as the adequacy of relevant library books and materials, adequacy of technology hardware and software, a good accounting program, and good accounting faculty were perceived to have average influence.

Calubayan's (2020) study on the performance of Southern Luzon State University – BSA in the board examination revealed that the institutional passing rate generally failed to surpass the national passing rate; repeaters performed well than first time takers; May examinations schedule is higher than the average of October examinations; and that the examinees were generally weak in Taxation subject. Statistical analysis indicated that school factors: faculty competency and the school's facilities and resources, have a significant relationship with the results in LECPA.

Several studies have already been conducted by universities and colleges to ascertain techniques and strategies on how to improve CPA performance ratings, focusing on internal factors such as faculty, facilities, and retention and admission policies.

The faculty unrefutably plays a crucial role in the transformation of the students, as revealed by Jalagat (2016), who asserts that the teachers are the crucial characters for the students' development in the classroom. Although students themselves play the major part in the preparation for their licensure examination, it is further reiterated that teachers play the role of being steward of learning to the students as they make the shift of knowledge attainable with the system of realizing the objectives of tertiary education dependent on the competency of college educators who must be equipped with the knowledge on the effective means and techniques to accomplish the desired goal and objectives that include, among others, acquiring educational values and

advancing their professional qualification through seminars, trainings and conferences to level up their capabilities and performance. Results of Jalagat's study also showed that schools with strong policies and strict admission requirements, as well as good retention policies, significantly affect the graduates' performance in the CPA board examination. He concluded that poor policies for both admission and retention would likely result in poor performance.

Pattaguan (2018) states that the BS in Accountancy curriculum, qualified faculty, up-to-date learning resources, and administration support are contributory factors in not only passing the licensure examination but also in topping the board exams. The integration of Review covering all the board-related subjects in the program of studies is also instrumental in the outstanding preparation for the Licensure examination, as it reinforces learnings taken before the final year in college.

Lianza (2016) mentions that the development of effective curriculum and Instruction should complement the kind of graduates a university is producing, stressing emphatically that graduates should be academically and mentally prepared to step into the real world after four or five years studying theories and concepts.

Colleges and universities offering the BSA program have a rigorous admission policy set by the Commission on Higher Education. Jalagat (2016) and Limjap (2002) state that one of the considerations in achieving success in the examination is through the rigid implementation of the schools' admission along with the enforcement of well-defined and comprehensive retention policies, as these heavily affect the graduates' performance in the CPA board examination. Unsatisfactory academic performance can be remedied by a retention policy adopted by the program, which has been widely used in higher institutions, especially in courses with licensure examinations; although its extensive and strict implementation is not an instantaneous guarantee for successful performance.

The University of Santo Tomas-Legazpi's LECPA performance from May 2018 to December 2024 is as follows:

| PERIOD | FIRST TIMERS | | | | REPEATERS | | | | OVERALL PERFORMANCE | | | | NATIONAL PASSING % | | | |
|----------|--|----|---|-------|-----------|---|----|---|---------------------|----------|---|----|--------------------|-------|----------|--------|
| | P | F | C | TOTAL | % PASSED | P | F | C | TOTAL | % PASSED | P | F | C | TOTAL | % PASSED | |
| May-2018 | 1 | 4 | 0 | 5 | 20.00% | 1 | 11 | 0 | 12 | 8.33% | 2 | 15 | 0 | 17 | 11.76% | 28.92% |
| Oct-2018 | 2 | 13 | 0 | 15 | 13.33% | 0 | 5 | 0 | 5 | 0.00% | 2 | 18 | 0 | 20 | 10.00% | 25.18% |
| May-2019 | 0 | 1 | 0 | 1 | 0.00% | 0 | 12 | 0 | 12 | 0.00% | 0 | 13 | 0 | 13 | 0.00% | 16.46% |
| Oct-2019 | 1 | 10 | 0 | 11 | 9.09% | 0 | 10 | 0 | 10 | 0.00% | 1 | 20 | 0 | 21 | 4.76% | 14.32% |
| May-2020 | examination postponed due the declaration of a State of National Emergency | | | | | | | | | | | | | | | |
| Oct-2020 | examination reset due to COVID 19 | | | | | | | | | | | | | | | |
| Oct-2021 | 0 | 4 | 0 | 4 | 0.00% | 0 | 3 | 0 | 3 | 0.00% | 0 | 7 | 0 | 7 | 0.00% | 15.25% |
| Dec-2021 | 0 | 2 | 0 | 2 | 0.00% | 0 | 1 | 0 | 1 | 0.00% | 0 | 3 | 0 | 3 | 0.00% | 21.87% |
| May-2022 | 0 | 8 | 0 | 8 | 0.00% | 0 | 0 | 0 | 0 | 0.00% | 0 | 8 | 0 | 8 | 0.00% | 22.29% |
| Oct-2022 | 0 | 7 | 0 | 7 | 0.00% | 2 | 4 | 0 | 6 | 33.33% | 2 | 11 | 0 | 13 | 15.38% | 25.84% |
| May-2023 | 0 | 13 | 0 | 13 | 0.00% | 0 | 2 | 0 | 2 | 0.00% | 0 | 15 | 0 | 15 | 0.00% | 30.36% |
| Sep-2023 | 0 | 0 | 0 | 0 | 0.00% | 1 | 6 | 2 | 9 | 11.11% | 1 | 6 | 2 | 9 | 11.11% | 31.37% |
| May 2024 | 0 | 9 | 0 | 9 | 0.00% | 2 | 5 | 0 | 7 | 28.57% | 2 | 14 | 0 | 16 | 12.50% | 30.28% |
| Dec-2024 | 0 | 7 | 0 | 7 | 0.00% | 1 | 5 | 0 | 6 | 16.67% | 1 | 12 | 0 | 13 | 7.69% | 30.17% |

Source: PRC website

Legend: P – passed; F – failed; C - conditioned

The above shows that for four (4) consecutive academic years after the pandemic, commencing year 2021, UST-Legazpi had 50 first timers and 34 repeaters for a total of 84 students who took the board examination; however, there were no passer for first takers (0%), and only six (6) passers for repeaters (17.64%) for an overall performance of 7.14% for the specified periods. This is a reality that needs to be addressed immediately since one of the requirements for a higher education institution to continue offering the Accountancy program is for it to attain a passing rate of at least equal or higher than the national passing rate. The variance between the actual result of UST-

Legazpi's board performance ranges from the lowest of 20.26 to as high as 30.36.

Support Services Provision

A learning support services aim to identify and support students with different learning needs within and outside the classroom, to ensure that each student may learn and flourish academically, socially, and emotionally, in a nurturing, inclusive, and responsive environment. It is organized to address academic, behavioral/emotional, and/or other issues that may interfere with a student's ability to obtain a holistic education.

These services are guided by holistic school practices and approaches that focus on students, while addressing critical education and health outcomes, supporting students' growth, and engaging the community by enhancing the students' meaningful connection to others in a school environment, their competence as learners, and promotes a sense of autonomy and self-direction (pinewood.gr). They are even provided in the form of a grant, loan, or scholarship, and counselling and administrative services, for students accessing post-secondary programs, including continuing education programs (law insider.com).

Support service includes provision of financial, psychological, moral, spiritual, and facilities aspects.

Financial Support Services

Student financial support is a monetary aid given to individuals who are furthering their education and can come in several forms, including scholarships, grants, student loans, and work-study programs. It means any form of student financial assistance, grants, or loans that is administered by any educational agency or governmental authority.

A scholarship grant is given to a deserving student to assist in funding that student's continued knowledge and learning, awarded based on academic or other criteria that may include financial need, for schooling. Grants and scholarships are free aid (otherwise known as "gift aid"), meaning they don't need to be paid back, making them the most sought-after options. The main difference between a grant and a scholarship is where the funds come from, eligibility criteria, and the application process. In general, grants are given based on financial need, while scholarships are merit-based and awarded to students based on their academic achievements, extracurricular activities, field of study, and more (Drexel.edu).

Psychological, Moral, and Spiritual Support Services

Spiritual and moral upliftment deal with the non-material aspects of life, focusing on personal insight, values, meanings, and purpose, and involve supporting students to make considered choices around their behavior and

the values that provide a framework for how they choose to live.

Facilities and Services Provision

Access to information that people need relative to their work and other areas of interest is vital; thus, they make use of library resources to gain information about topics that are considered relevant to their professions, field of study, or personal interests.

The environment in which the learners are educated and trained is a replica of the environment that they must subsequently work in; thus, the HEI must ensure the provision of an effective school facility that is responsive to the changing programs of educational delivery and a physical environment that is comfortable, safe, secure, and accessible.

Theoretical and Conceptual Frameworks

The study was anchored on two theories: Attribution Theory by Fritz Heider (1958), which was later redesigned and advanced by Orvis, Cunningham, and Kelly together with Deci, and the Theory of Achievement Motivation by David Mc Clelland (1987).

The Attribution theory states that all behavior is considered to be determined by either internal or external factors. Specifically, it concerns the process by which an individual interprets events as being caused by a particular part of a relatively stable environment and is based largely on the work of Fritz Heider who argued that behavior is determined by a combination of both internal and external forces, emphasizing that it is perceived determinants, rather than actual ones, that influence behavior.

Central to Heider's theory is the assertion that man perceives events of critical importance for the interpretation of human work, with such traceability to factors located within the person and those drawn from his environment. 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 personal traits. An environment serves as an arena for the occurrence of positive as well as negative elements of conflicts that directly shape a person's behavior pattern (Sabas, 2001).

Achievement motivation is a theoretical model intended "to explain how the motive to achieve and the motive to avoid failure influence behavior in a situation where performance is evaluated against some standard of excellence" (Atkinson, 1957). More specifically, it refers to any achievement-oriented activity undertaken by an individual with the expectation that his performance will be evaluated in terms of some standard of excellence, and is always influenced by the conflict between two opposing tendencies – the tendency to achieve success and the tendency to avoid failure. Normally, achievement-oriented activities are also influenced by other extrinsic motivational tendencies, which are attributable to other kinds of motives and incentives. The theory of achievement motivation focuses primarily upon the resolution of the conflict between the two opposed tendencies that are inherent in any achievement-oriented activity, but it also emphasizes the importance of extrinsic sources of motivation to undertake an activity, particularly when the resultant achievement-oriented tendency is negative (Atkinson & Feather, 1966).

The above theories are relevant to the study since their important assumptions are that students (in this case, the graduates) attribute and perceive their (learning) environment as an avenue for both positive and nega-

tive elements that affect their future achievements or disappointments with explanations (that may or may not reflect the reality) made for their successes and failures. The motivation to achieve energizes and directs their behavior towards the attainment of their goals.

The conceptual framework was drawn from the seeming relationship between the learning environment as a factor in the performance of the selected BSA graduates in the LECPA.

Methodology

The study utilized the descriptive method with a questionnaire as the main instrument, which was administered to thirty-two (32) graduating students in the academic year 2024. The results on the LECPA were acquired from the Professional Regulation Commission (PRC) with strict adherence to ethical procedures. Likewise, the names, course ratings, and responses of the respondents were treated with utmost confidentiality to protect their interests.

The data collected from the responses were organized, tabulated, analyzed, and treated statistically using frequency count, percentage, weighted mean (Likert scale), with a five-point rating scale for rating and quantification, and multiple regression analysis. Details of the analysis utilized are as follows:

For the Status of the Learning Environment

| Rating | Score | Adjectival Meaning |
|-------------|----------------------------|---|
| 4.50 – 5.00 | (5) Exceptional | <i>Greatly exceeds all minimum requirements of the criteria; contains no weaknesses or deficiencies.</i> |
| 3.50 – 4.49 | (4) Good/Adequate | <i>Exceeds all the minimum requirements of the criteria; contains no significant weaknesses and only minor, correctable weaknesses exist.</i> |
| 2.50 – 3.49 | (3) Acceptable/Moderate | <i>Meets all the minimum requirements of the criteria; no significant weaknesses and any deficiencies can be readily corrected.</i> |
| 1.50 – 2.49 | (2) Marginal/Poor | <i>Fails to meet one or more of the minimum requirements of the criteria; major weaknesses and/or significant number of deficiencies exist.</i> |
| 1.00 – 1.49 | (1) Unacceptable/Very Poor | <i>Fails to meet any of the minimum requirements of the criteria</i> |

For the Impact of Learning Environment Factors Affecting Readiness for Board Examination

| Rating | Score | Adjectival Meaning |
|--------------------|-----------------------------|--|
| 4.50 – 5.00 | (5) Very High Impact | <i>Indicates that the factor impacts the readiness from 81%-100%</i> |
| 3.50 – 4.49 | (4) High Impact | <i>Indicates that the factor impacts the readiness from 61%-80%</i> |
| 2.50 – 3.49 | (3) Moderate Impact | <i>Indicates that the factor impacts the readiness from 41%-60%</i> |
| 1.50 – 2.49 | (2) Fair Impact | <i>Indicates that the factor impacts the readiness from 21%-40%</i> |
| 1.00 – 1.49 | (1) No Impact | <i>Indicates that the factor impacts the readiness from 0%-20%</i> |

Results and Discussions

The following are the presentation, analysis and interpretation of data gathered from the respondents.

1. *Summary of Diagnostic Course Ratings*

Table 2. *Summary of Students Competency on Accountancy Board Courses as Determined by a Diagnostic Examination Based on PRC-Board of Accountancy Prescribed Table of Specifications*

| Respondent | AFAR | AUDITING | RFBT | TAXATION | FAR | MS | Average |
|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | 55.00 | 43.75 | 46.43 | 47.50 | 43.75 | 53.13 | 48.26 |
| 2 | | 68.13 | 44.29 | 45.00 | 59.69 | 55.00 | 54.42 |
| 3 | 74.50 | 75.63 | 61.43 | 48.75 | 59.69 | 62.50 | 63.75 |
| 4 | 64.00 | 51.25 | 57.14 | 46.25 | 43.75 | 51.25 | 52.27 |
| 5 | 46.00 | 47.50 | 55.00 | 46.25 | 56.88 | 48.44 | 50.01 |
| 6 | 62.50 | 38.13 | 50.71 | 53.75 | 56.88 | 54.06 | 52.67 |
| 7 | 53.50 | 38.13 | 48.57 | 45.00 | 46.56 | 51.25 | 47.17 |
| 8 | 59.50 | 38.13 | 53.93 | 47.50 | 49.38 | 52.19 | 50.10 |
| 9 | 53.50 | 49.38 | 56.07 | 50.00 | 53.13 | 43.75 | 50.97 |
| 10 | 52.00 | 40.00 | 55.00 | 41.25 | 55.00 | 52.19 | 49.24 |
| 11 | 52.00 | 41.88 | 52.86 | 48.75 | 55.94 | 55.00 | 51.07 |
| 12 | 44.50 | 56.88 | 53.93 | 46.25 | 45.63 | 48.44 | 49.27 |
| 13 | 53.50 | 58.75 | 49.64 | 50.00 | 53.13 | 51.25 | 52.71 |
| 14 | 46.00 | 58.75 | 60.36 | 46.25 | 55.94 | 70.00 | 56.22 |
| 15 | 79.00 | 77.50 | 51.79 | 46.25 | 56.88 | 54.06 | 60.91 |
| 16 | 56.50 | 38.13 | 59.29 | 53.75 | 55.94 | 46.56 | 51.69 |
| 17 | 70.00 | 58.75 | 62.50 | 51.25 | 57.81 | 64.38 | 60.78 |
| 18 | 58.00 | 38.13 | 55.00 | 47.50 | 52.19 | 49.38 | 50.03 |
| 19 | 52.00 | 45.63 | 46.43 | 45.00 | 51.25 | 53.13 | 48.90 |
| 20 | 65.50 | 86.88 | 50.71 | 42.50 | 56.88 | 55.00 | 59.58 |
| 21 | 52.00 | 43.75 | 52.86 | 38.75 | 55.00 | 50.31 | 48.78 |
| 22 | 65.50 | 49.38 | 52.86 | 48.75 | 52.19 | 46.56 | 52.54 |
| 23 | 46.00 | 41.88 | 53.93 | 48.75 | 50.31 | 54.06 | 49.15 |
| 24 | | 45.63 | 60.36 | 45.00 | 61.56 | 57.81 | 54.07 |
| 25 | 44.50 | 51.25 | 51.79 | 48.75 | 54.06 | 47.50 | 49.64 |
| 26 | 43.00 | 41.88 | 51.79 | 45.00 | 56.88 | 52.19 | 48.45 |
| 27 | 50.50 | 43.75 | 48.57 | 46.25 | 45.63 | 46.56 | 46.88 |
| 28 | 56.50 | 49.38 | 58.21 | 56.25 | 53.13 | 51.25 | 54.12 |
| 29 | 43.00 | 41.88 | 57.14 | 43.75 | 56.88 | 57.81 | 50.08 |
| 30 | 59.50 | 60.63 | 52.86 | 42.50 | 59.69 | 54.06 | 54.87 |
| 31 | 50.50 | 49.38 | 50.71 | 50.00 | 57.81 | 52.19 | 51.76 |
| 32 | 58.00 | 47.50 | 46.43 | 52.50 | 64.38 | 51.25 | 53.34 |
| | 55.55 | 50.55 | 53.39 | 47.34 | 54.18 | 52.89 | 52.32 |
| | 1 | 5 | 3 | 6 | 2 | 4 | |

The results of the diagnostic examination as shown in Table 2, patterned after the PRC-Board of Accountancy's Table of Specifications, revealed that the overall average competency level of the respondents across the six board-related subjects was 52.32%. Among the courses, Regulatory Framework for Business Transactions (RFBT) registered the highest mean score at 53.39%, while Taxation yielded the lowest mean score at 47.34%. Performance in the rest of the subjects—Advanced Financial Accounting and Reporting (AFAR), Auditing, Financial Accounting and Reporting (FAR), and Management Services (MS)—ranged between 50% and 55%.

These results suggest that while students demonstrate a moderate level of familiarity with core accountancy concepts, their competencies are still far from the mastery level required to pass the CPA Licensure Examination, where the passing threshold is set at 75%. The data further indicate that students are relatively stronger in subjects that are more theoretical or conceptual (e.g., RFBT), yet tend to underperform in application-heavy and problem-solving subjects such as Taxation and Auditing. This imbalance raises concerns, since applied subjects are typically the more challenging components of the actual board examination. The pattern of results reflects a deeper issue in the preparation of accountancy students. The relatively low performance in Taxation (47.34%) is particularly significant. Taxation, as literature highlights (Tan-Torres, 2019; Domondon, 2021), requires not only rote memorization of tax laws but also a high level of comprehension, interpretation, and application of frequently changing legal provisions. Weakness in this area may stem from limited exposure to practical case-based learning, insufficient emphasis on updated tax regulations, or the absence of integrative teaching strategies that connect tax theory with actual business scenarios.

Similarly, Auditing (50.55%) also emerged as an area of concern. Auditing is not simply about recalling standards; it demands critical thinking, professional judgment, and analytical reasoning (Arens, Elder, & Beasley, 2017). The lower performance in auditing could point to teaching approaches that are overly

theoretical, lacking in simulation of real-world audit cases where students can practice judgment-based decision-making. On the other hand, students performed relatively better in RFBT (53.39%), which can be attributed to its more structured and codified nature. Legal frameworks, while extensive, are often more straightforward compared to computation-intensive subjects. This finding echoes the study of Balasa (2020), who found that accountancy students tend to score higher in law-related subjects than in quantitative ones, since the latter demand higher-order cognitive skills such as analysis and evaluation.

These findings highlight the need for a recalibration of instructional strategies in accountancy education. As Bloom's taxonomy emphasizes, true mastery goes beyond knowledge and comprehension; it requires application, analysis, and synthesis. The low scores in taxation and auditing suggest that students are not fully reaching these higher levels of learning. Existing studies support this interpretation. Almer, Jones, and Moeckel (2018) argue that effective accounting education requires a shift from purely lecture-based methods toward active learning strategies, including case analyses, problem-based learning, and technology-enhanced instruction. Similarly, Mendoza and Santos (2022) emphasize that Philippine accountancy programs must integrate adaptive teaching strategies to respond to the evolving nature of the CPA board examinations. The results also have implications for the institution's compliance with regulatory standards. The Commission on Higher Education (CHED) and the Professional Regulation Commission (PRC) require BSA programs to maintain board exam performance at par with the national average. With the current diagnostic results falling far below the passing rate, there is a clear institutional challenge. If left unaddressed, this gap could threaten not only student success but also the sustainability of the program.

Beyond numbers, these results represent the real struggles of students who aspire to become Certified Public Accountants. Many of them invest years of study, sacrifice personal time, and carry the hopes of their families, only to face the daunting reality of a highly

competitive licensure examination. The diagnostic test serves as a sobering reminder that academic preparation must be more holistic and responsive. Students are not failing because of lack of effort; rather, there appears to be a mismatch between how they are being prepared and the demands of the actual licensure examination. For the institution, this finding should not be seen as a shortcoming but as an opportunity for growth and reform. By identifying specific areas of weakness, UST-Legazpi's CBMA can design targeted interventions—such as intensive review sessions in taxation and auditing, faculty development programs, and enhanced support services—to better equip students for the CPA board examination.

2. The Status of University of Santo Tomas-Legazpi's Learning Environment

Survey Area 1: Contextual Factors

Instructional competence plays a critical role in student learning and achievement. How

faculty instruct and the interactions he/she has with students are the cornerstone around which to build effective learning.

Classroom Management

Classroom management is the process by which appropriate behavior is created and maintained in classroom settings to implement classroom management strategies to enhance prosocial behavior and increase student academic engagement (Emmer & Sabornie, 2015; Evertson & Weinstein, 2006). It is inclusive of the personal qualities possessed by the faculty handling the course. These personal qualities are manifested in terms of characteristics, attributes, and traits, comprising the personality of a faculty that makes them unique, able to navigate a new situation, make new friends and connections, or work through conflict or tensions (Pachina, 2019).

Table 3.1. Classroom Management

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|---|-------------|-----------------------|
| 1. CLASSROOM MANAGEMENT/ENVIRONMENT (FACULTY PROFICIENCY) | | |
| a. Instructional Competence – The faculty - | | |
| • have a thorough knowledge of the subject matter. | 3.60 | Good/Adequate |
| • use examples, illustrations and demonstrations to explain and clarify topics. | 3.86 | Good/Adequate |
| • have a good command of English as the medium of instruction | 4.10 | Good/Adequate |
| • follow a systematic sequencing of lessons as specified in the course syllabi. | 3.88 | Good/Adequate |
| • provide review as a summary at the end of each lesson. | 3.38 | Acceptable/Moderate |
| • have an adequate and complete teaching-learning plan or syllabus or course outline. | 3.95 | Good/Adequate |
| • prepare grading sheets accurately and promptly. | 4.04 | Good/Adequate |
| • utilize varied and up-to-date instructional materials | 3.86 | Good/Adequate |
| • conduct guidance or counselling, enrichment and remedial activities | 3.49 | Acceptable/Moderate |
| • utilize test results for enrichment and remedial activities | 4.01 | Good/Adequate |
| Average | 3.82 | Good/Adequate |
| b. Classroom Management - The faculty - | | |
| • give opportunities for students to express their opinion | 4.07 | Good/Adequate |
| • give directives slowly and distinctly | 4.06 | Good/Adequate |
| • are friendly and genuinely interested in students | 4.17 | Good/Adequate |

| Description | WM | Interpretation |
|--|-------------|-----------------------|
| • provide a wholesome atmosphere and exhibit open-mindedness | 3.97 | Good/Adequate |
| • attend cases of individual and group discipline tactfully and intelligently | 3.44 | Acceptable/Moderate |
| • mind the cleanliness and orderliness of the classroom before and after each lesson | 3.93 | Good/Adequate |
| Average | 3.94 | Good/Adequate |
| Description | WM | Interpretation |
| c. Personal Qualities - The faculty - | | |
| • treat each student fairly | 4.04 | Good/Adequate |
| • are neat in appearance | 4.52 | Exceptional |
| • teach in an orderly manner | 3.91 | Good/Adequate |
| • loyal and committed to service | 4.21 | Good/Adequate |
| • are creative and with initiative | 4.01 | Good/Adequate |
| • are intellectually honest | 4.21 | Good/Adequate |
| • have a good sense of humor | 4.17 | Good/Adequate |
| • are involved in co-curricular activities | 4.04 | Good/Adequate |
| Average | 4.14 | Good/Adequate |
| Overall Weighted Mean - Classroom Conditions | 3.97 | Good/Adequate |

Table 3.1 presents the respondents' evaluation of classroom management and faculty proficiency. The results reveal an overall weighted mean of 3.97, interpreted as Good/Adequate. This indicates that, in general, students perceive their instructors as competent in handling instructional delivery, classroom dynamics, and professional conduct.

The faculty's instructional competence obtained an average weighted mean of 3.82 (Good/Adequate). Students acknowledged that teachers possess a thorough knowledge of the subject matter (WM = 3.60) and demonstrate commendable ability in using examples and illustrations to clarify complex concepts (WM = 3.86). Their command of English (WM = 4.10) and systematic lesson sequencing (WM = 3.88) were also rated positively. However, relatively lower ratings were observed in providing reviews at the end of each lesson (WM = 3.38) and conducting remedial or enrichment activities (WM = 3.49).

This suggests that while instructors are generally strong in delivering content, there is a gap in reinforcement and remediation—essential practices for deepening student understanding and supporting learners who struggle. According to Bransford, Brown, and Cocking (2000), effective learning requires opportunities for reflection and feedback, and without

sufficient review or remediation, students may retain fragmented rather than integrated knowledge. This limitation may partly explain why students in the earlier diagnostic examinations showed only moderate readiness for board-related courses.

Classroom management practices received an average weighted mean of 3.94 (Good/Adequate). Instructors were commended for providing opportunities for students to express opinions (WM = 4.07) and for showing friendliness and genuine interest in learners (WM = 4.17). These behaviors foster a supportive classroom climate, consistent with Vygotsky's (1978) social constructivist theory, which highlights the importance of dialogue and social interaction in learning. Nonetheless, the area of discipline management (WM = 3.44) stood out as relatively weaker. While discipline issues may not always be pervasive, students' perception that it is handled only moderately well suggests that classroom order could be further strengthened. Research by Marzano and Marzano (2003) emphasizes that effective classroom management is one of the most critical factors influencing student achievement, underscoring the need for balanced authority and approachability in faculty behavior.

Faculty personal qualities were rated the highest, with an average of 4.14 (Good/

Adequate), and one indicator—neat appearance ($WM = 4.52$)—even reaching an “Exceptional” rating. Students value fairness ($WM = 4.04$), loyalty to service ($WM = 4.21$), intellectual honesty ($WM = 4.21$), and a sense of humor ($WM = 4.17$). These qualities highlight not only professionalism but also the human dimension of teaching. Studies have shown that when students perceive their instructors as fair, approachable, and committed, it fosters stronger motivation and engagement (Wentzel, 2009). This result affirms that students not only respect their teachers’ technical competence but also resonate with their personal qualities, which contribute to creating an environment of trust and positive learning relationships.

Taken together, the results reveal that faculty members are performing well overall but need to strengthen practices related to feedback, remediation, and classroom discipline. These areas are critical for student success, particularly in a demanding program like accountancy where mastery of concepts requires iterative practice, corrective feedback, and consistent classroom engagement.

The findings align with previous studies (Almer, Jones, & Moeckel, 2018; Mendoza & Santos, 2022) emphasizing that accounting education should move beyond content deliv-

ery and adopt more student-centered, reflective, and remedial approaches. Providing reviews at the end of each lesson, integrating enrichment activities, and effectively addressing discipline could enhance student readiness for board examinations. From a human perspective, students are saying: “Our teachers know their subjects and they care for us, but we need more support to reinforce our learning.” This echoes the broader educational challenge of balancing content expertise with pedagogical responsiveness.

Curriculum and Instruction

A curriculum is intended to prepare students to succeed in society (Howel and Nolet, 2000). Castle (2004) as cited by Canang (2015) stressed that the goal of any licensure examination is to process minimum competencies related to a particular vocation or profession. These competencies that are expected to be possessed by individuals are those that are supposed to have been acquired in the classroom based on the proper observance of the national curriculum and content coverage of the subjects provided by the government (in this case, the Commission on Higher Education).

Table 3.2. Curriculum and Instruction

| | <i>Description</i> | WM | <i>Interpretation</i> |
|---|---------------------------|---------------|------------------------------|
| CURRICULUM QUALITY AND INSTRUCTIONAL EFFECTIVENESS | | | |
| a. Curriculum | | | |
| • Academic units required by CHED in consonance with the provisions of education standard are complied with. | 4.46 | Good/Adequate | |
| • Curricular content reflects the depth and breadth of the professional and technical preparation required of each graduates. | 4.20 | Good/Adequate | |
| • Programs of studies contain all relevant courses under the required courses in technical education program. | 4.40 | Good/Adequate | |
| • Programs of studies consist of logically arranged series of learning experiences which reflects the goals and objectives of the institutions. | 4.32 | Good/Adequate | |
| • Curriculum allows reasonable degree of flexibility in the major field. | 3.62 | Good/Adequate | |
| • Curriculum reflects the mission statement of technical education. | 3.91 | Good/Adequate | |
| • Co-curricular activities were undertaken for the last two years. | 3.58 | Good/Adequate | |
| • There is a properly programmed co-curricular activities every year. | 3.92 | Good/Adequate | |
| • Curriculum provides practical experiences related to the course for which the students are being prepared. | 3.60 | Good/Adequate | |

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|--|-------------|----------------------------|
| • Program of studies allows integration of values and environment concerns of students with special needs. | 4.04 | Good/Adequate |
| • There is planned periodic review, assessment and updating of curriculum in which students are involved. | 4.02 | Good/Adequate |
| • The general education is the same with the technical education program concepts. | 4.04 | Good/Adequate |
| • There are adequate records of class observations made by appropriate school personnel. | 3.94 | Good/Adequate |
| • The syllabi/course outline used in the subjects are duly approved by the Dean/department head. | 4.10 | Good/Adequate |
| • Syllabi/course outline are sufficiently detailed to serve as guide to students. | 4.11 | Good/Adequate |
| • Syllabi/course outline are made available to students at the start of classes. | 4.04 | Good/Adequate |
| • Course syllabi/course outline contain the required information of all courses. | 4.44 | Good/Adequate |
| Average | 4.04 | Good/Adequate |
| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
| b. Instruction | | |
| • Subjects as taught are consistent with the course description in the bulletin of information. | 3.97 | Good/Adequate |
| • Excellent performance of students are recognized through tuition discounts, awards and citation, scholarship, and etc. | 4.31 | Good/Adequate |
| • An approved grading system is adopted. | 4.17 | Good/Adequate |
| • Teaching method is appropriate for the subject matter. | 3.93 | Good/Adequate |
| • Course requirements promote independent study through projects, report, term papers and etc. | 3.77 | Good/Adequate |
| • Methods and techniques encourage students to think critically. | 3.85 | Good/Adequate |
| • Teacher-made test can be checked on the basis of its effectiveness. | 3.92 | Good/Adequate |
| • Methods of instruction used emphasize the development and acquisition of proper work habits, attitudes and values. | 3.96 | Good/Adequate |
| • Desirable values and attitudes are developed and strengthened through the strategies and approaches used. | 3.99 | Good/Adequate |
| • Remedial sessions and/or enhancement classes are held. | 3.58 | Good/Adequate |
| • Evaluation of students' achievement uses varied techniques. | 3.59 | Good/Adequate |
| • There is a system of evaluating students' progress regularly. | 3.54 | Good/Adequate |
| • Faculty members use valid techniques and methods of evaluating achievement of students. | 3.75 | Good/Adequate |
| • Individual differences of students are highly recognized by the faculty. | 3.61 | Good/Adequate |
| • Faculty members give regular feedbacks to students regarding their performance. | 3.66 | Good/Adequate |
| • There are instruction-enriching activities such as field trips, film showing, seminars, case studies, and etc. | 3.69 | Good/Adequate |
| • Slow learners are attended to through coaching, peer teaching, and remedial classes. | 2.84 | Acceptable/Moderate |
| Average | 3.77 | Good/Adequate |
| Overall Weighted Mean – Curriculum and Instruction | 3.44 | Acceptable/Moderate |

The findings on Curriculum and Instruction reveal that both areas were assessed by the respondents as generally “Good/Adequate”, though notable differences exist in specific indicators. The curriculum garnered an overall weighted mean of 4.04 (Good/Adequate), while instruction obtained a slightly lower mean of 3.77 (Good/Adequate). When combined, however, the overall weighted mean for Curriculum and Instruction stood at 3.44, interpreted as Acceptable/Moderate, suggesting that while the institution meets most standards, there remains room for improvement in bridging gaps between curricular provisions and instructional practices.

Curriculum Quality and Effectiveness

The curriculum items consistently received favorable ratings, particularly in terms of compliance with CHED standards (WM = 4.46), adequacy of course outlines (WM = 4.44), and completeness of syllabi (WM = 4.11–4.44). These results indicate that the institution has ensured regulatory compliance and content alignment with national education standards. This compliance reflects what Ornstein and Hunkins (2018) highlight as “curriculum fidelity,” wherein institutions meet external requirements while also addressing institutional objectives.

However, comparatively lower ratings were observed in the areas of curricular flexibility (WM = 3.62), practical experiences (WM = 3.60), and co-curricular activities (WM = 3.58–3.92). These aspects suggest that while the curriculum is structurally sound, it may lack responsiveness to diverse student needs and opportunities for experiential learning. This finding resonates with Dewey’s (1938) notion of curriculum as “experience,” where practical and co-curricular activities enrich theoretical learning. The limited flexibility might also constrain the personalization of learning pathways, which is increasingly emphasized in 21st-century higher education (UNESCO, 2017).

Instructional Practices and Effectiveness

Instruction was also rated “Good/Adequate” overall (WM = 3.77). Strengths include recognition of student achievements

(WM = 4.31), use of an approved grading system (WM = 4.17), and teaching methods aligned with subject matter (WM = 3.93). These suggest a structured and performance-oriented instructional framework that values both academic excellence and fair evaluation.

Nonetheless, several instructional challenges were noted. The lowest rating was given to support for slow learners (WM = 2.84 – Acceptable/Moderate), followed by areas such as remedial/enhancement classes (WM = 3.58) and evaluation of students using varied techniques (WM = 3.59). These results reveal that while instruction is generally effective, it may not be sufficiently inclusive or differentiated to accommodate learners with varied abilities. This is consistent with Vygotsky’s (1978) socio-cultural theory, which underscores scaffolding and differentiated instruction as key to addressing diverse learning needs.

Equally important is the finding that critical thinking development (WM = 3.85) and promotion of independent learning (WM = 3.77) were rated only “Good/Adequate.” In an era where higher education must cultivate problem-solving and analytical skills, these moderate ratings suggest that more innovative pedagogical strategies—such as inquiry-based learning, problem-based learning, and technology-enhanced instruction—may be needed to transform classrooms into spaces of deeper engagement (King & Kitchener, 2004).

Taken together, the data suggest that while the curriculum is robust in terms of compliance and content, the instructional delivery does not fully maximize the curriculum’s potential. The discrepancy between a strong curricular framework (WM = 4.04) and moderate instructional effectiveness (WM = 3.77) may partly explain why the combined mean drops to 3.44 (Acceptable/Moderate). This gap underscores the principle that a well-designed curriculum must be complemented by equally dynamic and responsive pedagogy to produce meaningful student outcomes (Biggs & Tang, 2011).

The results contemplate that strengthening faculty development, particularly in inclusive pedagogy and student-centered strategies, could bridge the instructional gap and enhancing remedial programs, promoting differenti-

ated learning, and embedding more experiential learning opportunities would provide a more holistic educational experience. These findings emphasize the symbiotic relationship between curriculum design and instructional practice. While regulatory compliance ensures academic rigor, responsiveness to student diversity and active engagement strategies are crucial for actual learning effectiveness (Tyler, 1949; Fullan, 2007).

Admission and Retention Policies

Higher education institutions (HEIs) seldom admit college entrants automatically and require a prospective student to undergo a series of examinations administered and interpreted by licensed professionals, such as

psychologists or guidance counselors, to determine aptitude, interest and how prepared they are for college and guide them for the baccalaureate degree they are most fitted (Tumapon, 2021).

A retention policy is adopted by most schools in the country and sets the standard grade that is needed to be maintained by BSA students. For the past years, UST-Legazpi has implemented a retaining rate of 82%. Those with grades lower than the retention grade are allowed to retake the course, but only once. Failing the same subject twice would result in a reclassification to non-board programs, such as the Bachelor of Science in Business Administration major in Financial Management.

Table 3.3. Admission and Retention Policies

| Description | WM | Interpretation |
|---|-------------|-----------------------|
| 2. ADMISSION AND RETENTION POLICIES | | |
| • Policies on admission and retention are clearly defined. | 4.34 | Good/Adequate |
| • Criteria on admission and retention are publicly known through brochures, bulletin of information, etc. | 4.02 | Good/Adequate |
| • Students are regularly advised whether or not they can be retained at the end of the semester. | 4.17 | Good/Adequate |
| • An effective system of student recruitment and admission is adopted, as indicated in the program. | 3.98 | Good/Adequate |
| • Various tools and devices in selecting students are used. | 3.89 | Good/Adequate |
| Overall Weighted Mean – Admission and Retention Policies | 4.08 | Good/Adequate |

The findings reveal that the institution's admission and retention policies are rated Good/Adequate with an overall weighted mean of 4.08. The data suggest that, in general, students perceive the system as effective in defining, communicating, and implementing admission and retention measures.

The highest indicator, "Policies on admission and retention are clearly defined" (WM = 4.34), highlights the institution's ability to establish transparent guidelines for entry and continuation in the program. This reflects compliance with quality assurance requirements set by regulatory bodies like CHED, ensuring that policies are not arbitrary but rooted in standards of fairness and academic merit. Clearly defined policies also reduce confusion and prevent possible grievances, thereby

fostering a sense of accountability and trust in the institution. Meanwhile, the criterion "Students are regularly advised whether or not they can be retained at the end of the semester" (WM = 4.17) reflects the school's commitment to formative evaluation and guidance. This means that students are not left in uncertainty about their academic standing, which aligns with Tinto's (1993) student integration model, emphasizing that consistent academic advising and feedback improve retention rates and student persistence.

The relatively lower, though still "Good," rating of "Various tools and devices in selecting students are used" (WM = 3.89) implies room for improvement in diversifying assessment methods for admission. While academic credentials remain the primary basis, the use of

multiple measures such as aptitude tests, interviews, or psychological assessments could ensure a more holistic evaluation of student readiness. This echoes findings from Kuh et al. (2008) that effective retention strategies go beyond grades and consider non-cognitive factors like motivation, resilience, and learning styles. From a broader perspective, the overall mean (4.08) indicates that the institution meets minimum quality expectations but has opportunities to move towards excellence. If strengthened, admission and retention policies can serve as a powerful quality filter to ensure that only students capable of meeting program demands are admitted and that those retained are genuinely prepared for professional practice. This directly impacts the program's graduate outcomes and, by extension, its reputation in producing competent professionals.

In terms of impact, strong and transparent policies benefit not only the institution but also the students and the wider community. Students

gain clarity and fairness in academic expectations, which reduces dropout tendencies. The institution, in turn, builds credibility and strengthens its alignment with outcomes-based education (OBE) principles that focus on continuous assessment, guidance, and accountability. Ultimately, this reinforces public trust and assures stakeholders that graduates have passed through a rigorous and equitable process of selection and retention.

Internship Requirements

Accounting internships allow students to work for companies in their field to gain work experience or satisfy requirements for a college course or program with an approved organization. Internships connect academic coursework to practical examples, helping students gain valuable experience and more easily transition into the workforce, thus reinforcing newly learned skills and providing exposure to the field.

Table 3.4. Internship Requirements

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|--|------------------|------------------------------|
| 3. INTERNSHIP REQUIREMENTS | | |
| • The duration of the program is in accordance with the approved curriculum. | 4.16 | Good/Adequate |
| • The student intern has passed the institution's qualification for internship program and has taken all the major (professional) subjects before internship. | 3.88 | Good/Adequate |
| • The student intern is allowed to take other subjects with a maximum of six (6) units during the internship period and/or subject to the institution's policy. | 3.96 | Good/Adequate |
| • Opportunities to apply relevant knowledge and skills acquired from formal education to actual work setting provided by reputable HTEs (Host Training Establishments) in the locality are provided. | 3.72 | Good/Adequate |
| • The knowledge and skill acquired in formal education are enhanced allowing them to be more responsive to the future demands of the labor market. | 3.64 | Good/Adequate |
| • Life skills, including those relevant to the values of professionalism and work appreciation, are developed | 4.14 | Good/Adequate |
| • Soft skills (such as communication skills, interpersonal skill, and financial literacy), that are necessary to address the demand of the employers, are acquired. | 4.12 | Good/Adequate |
| • Professional work ethic is acquired. | 4.22 | Good/Adequate |
| Overall Weighted Mean – Internship Requirements | 3.98 | Good/Adequate |

The results indicate that the internship requirements of the program were rated Good/Adequate with an overall weighted mean of 3.98. This suggests that students generally perceive the institution's internship framework as relevant and sufficient in preparing them for professional practice. However, while several strengths are evident, the findings also point to areas that need refinement to fully optimize the benefits of experiential learning.

The highest-rated indicator, "*Professional work ethic is acquired*" (WM = 4.22), highlights the vital role of internships in cultivating professional values and attitudes. This implies that immersion in real-world work environments enables students to internalize industry expectations such as responsibility, punctuality, and accountability—traits that classroom instruction alone cannot completely instill. Jackson (2016) emphasized that such workplace exposure is critical in fostering employability skills that transcend technical knowledge, reinforcing the importance of the internship experience.

Closely following this are the indicators on the development of *life skills* (WM = 4.14) and *soft skills* (WM = 4.12). These results underscore the transformative potential of internships in shaping holistic graduates who are not only technically proficient but also effective communicators, team players, and adaptable professionals. Succi and Canovi (2020) note that employers consistently prioritize these competencies when assessing career readiness, further affirming the value of experiential training in bridging the gap between theory and practice.

In contrast, the lowest-rated items reveal a more pressing concern. The indicators "*The knowledge and skill acquired in formal education are enhanced allowing them to be more responsive to the future demands of the labor market*" (WM = 3.64) and "*Opportunities to apply relevant knowledge and skills acquired from formal education to actual work setting provided by reputable HTEs*" (WM = 3.72) suggest a disconnect between academic learning and industry application. This gap reflects the challenge identified by Finch et al. (2013), who argued that higher education often struggles to align

curricular outcomes with evolving labor market demands. The moderate ratings imply that while students can apply their classroom learning, there remains a need for stronger integration of academic content into workplace contexts.

Additionally, the requirement that students must complete all major professional subjects prior to internship, rated at 3.88, suggests that while students value academic preparation, they may feel that mastery of certain competencies is insufficient before entering the field. Narayanan et al. (2010) similarly observed that readiness for internships is not solely defined by completing coursework but also by embedding applied learning opportunities earlier in the curriculum. This highlights the importance of a more practice-oriented approach even before students reach the internship stage.

The results imply that the internship program is successful in developing professional values and essential employability skills, yet it falls short in fully maximizing the transfer of academic knowledge into industry practice. The implications of this finding are twofold: first, the institution should strengthen collaboration with Host Training Establishments (HTEs) to guarantee meaningful and curriculum-relevant tasks for interns; and second, curricular review and redesign may be necessary to align classroom instruction with the dynamic requirements of the labor market.

Hence, the internship program demonstrates effectiveness in nurturing qualities such as work ethic, professionalism, and soft skills—competencies highly valued in the labor market. However, greater emphasis must be placed on ensuring seamless alignment between academic preparation and industry application. Strengthening this linkage will not only enhance student outcomes but also bolster the institution's credibility in producing competitive, industry-ready graduates.

Off-Campus Activities

Off-campus activities are authorized activities relevant to learning that take place outside the school premises, participated in by students supervised by faculty and/or staff and

other concerned stakeholders that provide a setting to become involved and to interact with

other students, thus leading to their increased learning and enhanced development.

Table 3.5. Off-Campus Activities

| Description | WM | Interpretation |
|--|-------------|-----------------------|
| 4. OFF-CAMPUS ACTIVITIES | | |
| <ul style="list-style-type: none"> • Sustainable teaching and learning delivery process through the conduct of off-campus activities is ensured. | 3.72 | Good/Adequate |
| <ul style="list-style-type: none"> • A more meaningful learning experience for students in addition to the regular classroom instructional programs are supplemented and facilitated. | 3.48 | Acceptable/Moderate |
| <ul style="list-style-type: none"> • The students' learning opportunities are broadened. | 3.54 | Good/Adequate |
| <ul style="list-style-type: none"> • Mechanisms to provide parallel activities for both curricular and non-curricular for students who cannot join the activity are established. | 3.42 | Acceptable/Moderate |
| <ul style="list-style-type: none"> • Parallel activities are not made as a substitute of a major examination to compel student participation. | 3.92 | Good/Adequate |
| Overall Weighted Mean – Off-Campus Activities | 3.62 | Good/Adequate |

The findings reveal that off-campus activities in the Accountancy program are generally perceived as good and adequate (overall WM = 3.62). This suggests that the institution has successfully integrated such activities into its academic framework, thereby enriching the traditional classroom setup with experiential learning opportunities.

Notably, the highest rating was given to the provision that *parallel activities are not used as substitutes for major examinations to compel participation* (WM = 3.92). This indicates that the institution values fairness and academic integrity, ensuring that participation in off-campus activities is encouraged through intrinsic motivation rather than coercion. Such practice aligns with self-determination theory (Deci & Ryan, 1985), which emphasizes that students learn more meaningfully when their engagement stems from autonomy and personal interest rather than external pressure. On the other hand, relatively lower ratings were given to the establishment of mechanisms for *parallel activities for students unable to join off-campus programs* (WM = 3.42) and the perception that such activities provide *more meaningful learning experiences beyond the classroom* (WM = 3.48). These results imply that while the institution provides alternative options, students perceive them as only moderately effective or meaningful. This may be due to the lack of

equivalence in learning depth between actual field exposure and substitute activities, highlighting a potential area for program enhancement.

The implication of these results is significant. Off-campus activities are intended to broaden learning horizons (WM = 3.54), yet the moderate score suggests that students feel these activities could be better maximized to bridge theory and practice. In the context of professional preparation, Kolb's Experiential Learning Theory (1984) stresses that concrete experiences, such as internships, industry visits, and community immersions, provide deeper learning that cannot be achieved by classroom instruction alone. Hence, strengthening the design, relevance, and reflective components of these activities may enhance their perceived value and impact. Furthermore, the findings echo the conclusions of Garcia and De Guzman (2019), who argued that structured off-campus engagements develop not only academic competence but also professional and social skills necessary for workplace readiness. Similarly, Commission on Higher Education (CHED) Memorandum Orders underscore the importance of linking classroom learning with real-world application through field exposures, immersions, and practicum programs.

In essence, while off-campus activities in UST-Legazpi are already adequate, the

challenge is to ensure that they are inclusive, purposeful, and transformative. By enhancing the parallel activities for non-participants and deepening the reflective integration of experiences into the curriculum, the institution can further elevate its academic offerings. Ultimately, this may contribute to producing more industry-ready graduates who can translate academic knowledge into practical competencies—an outcome that resonates strongly with

the demands of the CPA licensure examination and the accounting profession at large.

Library Resources

Access to information that people need relative to their work and other areas of interest is vital; thus, they make use of library resources to gain information about topics that are considered relevant to their professions, field of study, or personal interests.

Table 3.6. Library Resources

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|---|-----------|---------------------------|
| 5. LIBRARY RESOURCES | | |
| • The library resources are relevant to the arts and sciences vis-à-vis, the technical education, and adequate in quantity and quality. | 3.79 | Good/Adequate |
| • At least 30% of the books are of current edition. | 3.56 | Good/Adequate |
| • There is balance in the collection for the different specialization. | 3.63 | Good/Adequate |
| • The library has sufficient or satisfactory holdings of the needed volumes of books and copyright of latest editions. | 3.89 | Good/Adequate |
| • The collection for every major field is adequate and updated. | 3.67 | Good/Adequate |
| Overall Weighted Mean – Library Resources | | 3.71 Good/Adequate |
| GRAND MEAN – CONTEXTUAL FACTORS | | 3.80 Good/Adequate |

The findings indicate that the library resources are generally perceived as good and adequate ($OWM = 3.71$), reflecting that the institution has established a functional support system for academic and professional learning. This reinforces the role of the library as the “heart of the institution,” providing students with access to knowledge that complements classroom instruction.

Among the indicators, the highest rating was given to the library's sufficient holdings of needed volumes and updated editions ($WM = 3.89$). This suggests that students value the availability of up-to-date references, which are essential in disciplines where standards and practices rapidly evolve, such as accountancy and business. The finding is consistent with the argument of Dadzie (2005), who emphasized that timely access to relevant information materials enhances academic performance and nurtures research skills. Meanwhile, the lowest rating was observed in the item stating that at least 30% of the books are of current edition ($WM = 3.56$). While still considered good, the relatively lower score hints at students' concern about the pace of updating library

collections. This observation is critical since professional programs, particularly in accountancy, rely heavily on updated references to ensure alignment with current accounting standards and regulatory frameworks (IFRS, CPA Board requirements, etc.). The lag in regularly updating materials may affect the competitiveness of students preparing for licensure examinations.

Interestingly, students also acknowledged a balance in the collection for different specializations ($WM = 3.63$) and adequacy of resources in major fields ($WM = 3.67$). This points to the institution's conscious effort to cater to diverse academic programs, promoting inclusivity in access to learning materials. Such balance is in line with IFLA's (International Federation of Library Associations) guidelines, which highlight the importance of equitable resource allocation across disciplines to support multidisciplinary learning. The overall implication of these findings is that the library is performing well as a contextual factor in student learning but must continuously adapt to remain relevant in the digital era. The relatively moderate rating on updated editions suggests a

pressing need to integrate not just print resources but also digital databases, e-journals, and open-access repositories. According to Chowdhury (2012), academic libraries that strategically combine physical and digital collections are better positioned to support higher-order learning skills such as critical thinking, synthesis, and research inquiry.

In linking this to broader educational outcomes, the results highlight that adequate and updated library resources directly contribute to knowledge competency and examination preparedness. For accountancy students, in particular, access to current editions and updated references may serve as a determinant of their readiness to tackle the rigorous CPA

licensure examinations. Thus, while the present state of library resources is commendable, sustained efforts in modernization and resource upgrading are crucial in ensuring that the institution remains responsive to both academic demands and professional standards.

Survey Area 2: SUPPORT SERVICES PROVISION

Spiritual and moral upliftment deal with the non-material aspects of life, focusing on personal insight, values, meanings, and purpose, and involve supporting students to make considered choices around their behavior and the values that provide a framework for how they choose to live.

Moral and Spiritual Upliftment

Table 4.1. Moral and Spiritual Upliftment

| <i>Description</i> | WM | Interpretation |
|--|-------------|-----------------------|
| MORAL AND SPIRITUAL UPLIFTMENT | | |
| • The school treat with sensitivity the views of people in the school who express their spirituality in the terms of different religious traditions. | 4.27 | Good/Adequate |
| • The school is aware of the religious backgrounds of their students and is sensitive in its response to pupils who have a religious faith. | 4.22 | Good/Adequate |
| • The ethos of the school reflects the values and attitudes which characterize the community, the atmosphere of the school, the quality of relationships, and the way in which it helps students to deal with conflict, loss, grief or difficulties. | 4.13 | Good/Adequate |
| • The school philosophy reflects the values which the community intends to promote. These values determine behavior throughout the school and particularly in the classroom | 4.16 | Good/Adequate |
| • All subjects of the curriculum are reviewed ensuring that the knowledge and understanding essential to both spiritual and moral development, and the ability to make responsible and reasoned judgements are included | 4.17 | Good/Adequate |
| • Collective worship is conducted to offer students opportunities to explore and share beliefs, and considers the importance of prayer, meditation and silence | 4.04 | Good/Adequate |
| Overall Weighted Mean -Moral and Spiritual Upliftment | 4.16 | Good/Adequate |

The results show that the overall weighted mean for Moral and Spiritual Upliftment is 4.16, interpreted as *Good/Adequate*. This indicates that the institution has established a strong foundation in promoting values,

respect for diversity, and holistic growth among students.

The highest rating (WM = 4.27) highlights that the school treats with sensitivity the views of people who express their spirituality in the

terms of different religious traditions. This suggests a clear institutional commitment to inclusivity and respect for diversity in faith practices. Such openness fosters not only tolerance but also intercultural and interreligious understanding, a vital trait in preparing students to navigate a pluralistic society. This resonates with Noddings' (2013) philosophy of "care in education," which emphasizes respect for individual differences as a basis for moral education. Closely following is the school's awareness and responsiveness to the religious backgrounds of students (WM = 4.22). This reflects that the institution acknowledges the role of faith in shaping personal identity and values, echoing the findings of Tisdell (2003), who argued that spiritual development is deeply intertwined with educational experiences that nurture personal meaning and wholeness. The data also show that the ethos of the school (WM = 4.13) and the promotion of community values in the school philosophy (WM = 4.16) contribute significantly to shaping students' moral compass. These findings suggest that the school provides not just academic preparation but also moral guidance, reinforcing the idea that education should address both cognitive and affective dimensions of learning (Lovat & Toomey, 2009).

Meanwhile, curriculum review for moral and spiritual development (WM = 4.17) and the conduct of collective worship (WM = 4.04) were rated slightly lower, though still within the *Good/Adequate* range. This may indicate that while moral and spiritual education is integrated into academic and co-curricular programs, there is room for enhancing structured opportunities for reflection, dialogue, and

experiential learning. For instance, collective worship or similar activities could be more diversified or contextualized to engage students more meaningfully across various traditions. These results underscore the school's effectiveness in cultivating a moral and spiritual climate that is both inclusive and reflective of community values. However, the slightly lower ratings on structured practices such as worship and curriculum review suggest that more intentional efforts could further enrich students' spiritual literacy and ethical reasoning. This finding aligns with Best's (2000) assertion that spirituality in education should be experienced not only through formal programs but also through everyday practices that invite reflection, dialogue, and meaning-making.

The strong moral and spiritual grounding demonstrated in these findings has far-reaching implications. For students, it provides a stable framework for personal growth, ethical decision-making, and resilience in times of conflict or crisis. For the institution, it enhances its reputation as a community that does not merely impart knowledge but also nurtures values and character. In the long run, this orientation may contribute to producing graduates who are not only competent professionals but also compassionate and socially responsible citizens.

Financial Support

Student financial support is a monetary aid given to individuals who are furthering their education and can come in several forms, including scholarships, grants, student loans, and work-study programs.

Table 4.2. Financial Support

| | <i>Description</i> | WM | <i>Interpretation</i> |
|--|---------------------------|---------------|------------------------------|
| 2. FINANCIAL SUPPORT | | | |
| • Administrators work to determine that resources are allocated to meet the goal of successful instruction for every student. | 3.97 | Good/Adequate | |
| • In-house assistance and/or aids are granted to students, e.g. scholarships, funding for seminars and conventions, medical services, etc. | 4.09 | Good/Adequate | |
| • Qualified students can apply for scholarships from scholarship-granting organizations. | 4.33 | Good/Adequate | |
| • Assistance is usually made based on identified immediate financial need | 4.05 | Good/Adequate | |

| Description | WM | Interpretation |
|---|-------------|-----------------------|
| • Tuition deductions are given to school personnel with children enrolled in it | 4.25 | Good/Adequate |
| • Adequate funds are provided for teachers to take part in relevant and continuous professional development | 3.95 | Good/Adequate |
| Overall Weighted Mean – Financial Support | 4.10 | Good/Adequate |

The overall weighted mean for Financial Support is 4.10, interpreted as *Good/Adequate*. This suggests that the school has established reasonable mechanisms to provide financial assistance both for students and staff, though there remains space for enhancement to fully address diverse financial challenges.

Among the indicators, the highest rating was given to the availability of scholarships from scholarship-granting organizations (WM = 4.33). This reflects that the institution is proactive in linking students to external funding opportunities, which can significantly reduce financial barriers to academic success. This finding reinforces the argument of Chen and DesJardins (2010) that scholarship accessibility strongly influences students' persistence and completion rates, particularly for those from economically disadvantaged backgrounds.

The provision of tuition deductions for school personnel with enrolled children (WM = 4.25) also garnered a high rating. This highlights the institution's recognition of the financial burden faced by employees, reflecting a commitment not only to student welfare but also to staff morale and loyalty. It suggests a culture of shared responsibility, where the benefits of education are extended to the broader school community. Such practices echo the findings of Darling-Hammond (2000), who emphasized that teacher welfare and professional support ultimately contribute to better student outcomes.

Meanwhile, in-house assistance such as scholarships, medical services, and funding for seminars (WM = 4.09) and assistance based on

immediate financial needs (WM = 4.05) were rated positively, though slightly lower. This indicates that while support mechanisms are in place, the delivery and scope of aid could be further strengthened. Students may feel the need for a more streamlined process, greater funding coverage, or wider accessibility. These results are consistent with Alon (2007), who argued that financial support systems must not only exist but must also be equitably distributed to maximize their impact on student success.

On the other hand, the lowest rating was recorded on the provision of adequate funds for teachers' professional development (WM = 3.95). Although still within the *Good/Adequate* range, this finding may reflect limitations in institutional budget allocations or prioritization. Continuous professional development is vital in improving teaching quality, and its relative underfunding may have downstream effects on instructional excellence. This resonates with Fullan's (2001) view that teacher growth is a central driver of educational change, and without sufficient investment, instructional innovations may be difficult to sustain.

Facilities and Services Provision

The environment in which the learners are educated and trained is a replica of the environment that they must subsequently work in; thus, the HEI must ensure the provision of an effective school facility that is responsive to the changing programs of educational delivery and a physical environment that is comfortable, safe, secure, and accessible.

Table 4.3. Facilities and Services Provision

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|--|-------------|-----------------------|
| 3. FACILITIES AND SERVICES PROVISION | | |
| a. General | | |
| • Administrators and staff create a campus that is welcoming to their students and their families. | 4.31 | Good/Adequate |
| • Adequate library space is provided for reading room, stock room & library staff. | 4.24 | Good/Adequate |
| • The atmosphere is conducive to teaching- learning process. | 4.27 | Good/Adequate |
| • Control and supervision points are strategically located. | 4.02 | Good/Adequate |
| • The library is equipped with the needed facilities and equipment. | 3.93 | Good/Adequate |
| • There are available and accessible fire and safety devices. | 4.27 | Good/Adequate |
| Average | 4.17 | Good/Adequate |
| b. Classrooms | | |
| • Classrooms are adequate to meet the needs of the college population. | 4.42 | Good/Adequate |
| • Classrooms are equipped with sufficient furniture and fixture, equipment, and whiteboards. | 4.25 | Good/Adequate |
| • Classrooms are clean and well-kept. | 4.30 | Good/Adequate |
| • Classrooms have good lighting and proper ventilation. | 4.31 | Good/Adequate |
| • Classrooms are free from distraction such as foul odor, noise and loitering students. | 4.00 | Good/Adequate |
| Average | 4.26 | Good/Adequate |
| c. Computer Laboratory | | |
| • Computer and supplies conform to the requirements of the subject. | 4.08 | Good/Adequate |
| • There is maintenance system to ensure that equipment and devices are in good working condition at all times. | 3.94 | Good/Adequate |
| • Computers are up to date. | 3.63 | Good/Adequate |
| • Equipment and supplies are sufficient to enable classes to be divided into smaller work groups. | 3.70 | Good/Adequate |
| • Standby power is available in case of brown out. | 4.10 | Good/Adequate |
| Average | 3.89 | Good/Adequate |
| d. Function Areas | | |
| • A student center is available where students can socialize, listen to and play game. | 4.02 | Good/Adequate |
| • Group assemblies are adequately accommodated. | 4.00 | Good/Adequate |
| • There is an audio visual room and learning resources center where film showing can be done. | 4.40 | Good/Adequate |
| • There is a clean sanitary, and pleasant canteen to serve the food needs of the students. | 3.78 | Good/Adequate |
| • There is a sufficient, clean and well maintained comfort rooms. | 4.06 | Good/Adequate |
| Overall Weighted Mean – Facilities and Services Provision | 4.05 | Good/Adequate |

All four (4) areas under facilities and services provided were rated good or adequate based on the weighted average of 4.17 for the general aspect, 4.26 for the classroom, 3.89 for

the computer laboratory, and 4.05 for function areas, respectively.

The results reflect the supply of ample services and amenities that are essential to

learning. Classrooms are deemed conducive to acquiring accounting skills. However, there is a need to upgrade the computers and ensure that students are exposed to modern technology.

Academic Policies

Academic policies are set guidelines assisting the students in directing their academic

journey in the academic institution from enrollment to graduation. It provides requirements for faculty governance and student life relating to the educational process, including admission, student discipline, classes, courses of study, and requirements for graduation.

Table 4.4. Academic Policies

| <u>Description</u> | <u>WM</u> | <u>Interpretation</u> |
|---|-------------|-----------------------|
| 4. ACADEMIC POLICIES | | |
| • The school's policies establish rules and regulations to guide acceptable behavior by both students and teaching personnel. | 4.29 | Good/Adequate |
| • The school's policies and guidelines ensure that the school environment is safe for students, teachers and school staff. | 4.27 | Good/Adequate |
| • The school policies help create a productive learning environment. | 4.15 | Good/Adequate |
| • Teachers and administrators conduct evaluations of student's progress to help them plan instruction | 4.13 | Good/Adequate |
| • The <u>policies</u> establish safety standards for the physical environment and mental state of students and staff. | 4.22 | Good/Adequate |
| • The school's Office of Academic Affairs maintain policies that promote the achievement of professional goals. | 4.19 | Good/Adequate |
| Overall Weighted Mean – Academic Policies | 4.21 | Good/Adequate |
| GRAND MEAN – ADMINISTRATION & MANAGEMENT | 4.14 | Good/Adequate |
| OVERALL MEAN | 3.97 | Good/Adequate |

The data reveal that the respondents rated the institution's Academic Policies with an overall weighted mean of 4.21, interpreted as *Good/Adequate*. This indicates that the school has well-structured policies that guide behavior, ensure safety, and promote learning, though continuous refinement remains essential to fully optimize their impact on student success and institutional effectiveness.

The highest rating was given to the statement that *the school's policies establish rules and regulations to guide acceptable behavior by both students and teaching personnel* (WM = 4.29). This underscores the role of policies in maintaining discipline, order, and mutual respect within the academic community. Clear and consistently enforced rules help set behavioral expectations that reduce conflicts and create a climate conducive to learning. This echoes the view of Marzano and Marzano (2003) that effective school discipline policies foster trust, predictability, and fairness, which are crucial

for both academic achievement and character formation.

Closely following is the recognition that *school policies ensure a safe environment for students, teachers, and staff* (WM = 4.27). This highlights the institution's attention to both physical safety and emotional well-being, which are essential foundations for effective learning. A safe and supportive environment minimizes distractions and anxieties, enabling learners to focus on their academic and professional development. Consistent with Maslow's hierarchy of needs (1943), safety and security are fundamental before higher-level learning and self-actualization can occur. Meanwhile, *policies that establish safety standards for the physical and mental well-being of stakeholders* (WM = 4.22) and *guidelines that promote the achievement of professional goals* (WM = 4.19) also received favorable ratings. These reflect a holistic approach to education, recognizing that success depends not only on cognitive

learning but also on health, motivation, and professional identity. In line with Bandura's (1997) social cognitive theory, such policies may enhance students' self-efficacy, empowering them to envision and pursue long-term career success such as passing licensure examinations.

The relatively lower-rated indicators, though still within the *Good/Adequate* range, were *policies that create a productive learning environment* (WM = 4.15) and *teachers' and administrators' evaluation of student progress to plan instruction* (WM = 4.13). These suggest that while policies exist, their application in actual classroom instruction and feedback mechanisms may not always be maximized. This is a critical area for improvement, as regular monitoring of student progress provides essential feedback loops for differentiated instruction. Black and Wiliam (1998) emphasized that formative assessment—when aligned with academic policies—directly enhances student learning outcomes.

The findings suggest that the institution's academic policies are generally effective in

supporting both teaching and learning. The high ratings on discipline and safety reflect an academic environment where rules are respected and stakeholders feel secure, fostering a culture of order and mutual accountability. However, the slightly lower scores on instructional alignment and feedback mechanisms imply a need to revisit how policies are translated into classroom practices. Without strong linkages between policy and pedagogy, rules may become more procedural than transformative.

3. The Impact of UST-Legazpi Learning Environment on Readiness for Board Examination

A learning environment composed of, but not limited to, intellectual, social, emotional, and physical aspects greatly influence a student's performance academically. There is no single factor that can ensure a student's success, and in the case of BS Accountancy program, the greater chance of passing the CPA Licensure examination.

Table 5. Perceived Impact of the Learning Environment to the Selected Graduates' Board Performance

| Areas | WM | Interpretation |
|--|-----------|-----------------------|
| CONTEXTUAL ASPECTS | | |
| • <i>CLASSROOM MANAGEMENT/ENVIRONMENT</i> (<i>Instructional Management Practices</i>) | | |
| <i>Instructional Competence</i> | 3.87 | High Impact |
| <i>Classroom Management</i> | 3.56 | High Impact |
| <i>Personal Qualities</i> | 3.87 | High Impact |
| • <i>CURRICULUM AND INSTRUCTION</i> | | |
| <i>Curriculum</i> | 4.33 | High Impact |
| <i>Instruction</i> | 4.68 | Very High Impact |
| • <i>ADMISSION AND RETENTION POLICIES</i> | 3.73 | High Impact |
| • <i>INTERNSHIP REQUIREMENTS</i> | 3.48 | Moderate Impact |
| • <i>OFF-CAMPUS ACTIVITIES</i> | 3.13 | Moderate Impact |
| • <i>LIBRARY RESOURCES</i> | 4.01 | High Impact |
| ADMINISTRATION AND MANAGEMENT | | |
| • <i>MORAL AND SPIRITUAL UPLIFTMENT</i> | 3.96 | High Impact |
| • <i>FINANCIAL SUPPORT</i> | 4.37 | High Impact |
| • <i>FACILITIES AND SERVICES PROVISION</i> | | |
| <i>General</i> | 3.91 | High Impact |
| <i>Classrooms</i> | 4.18 | High Impact |
| <i>Computer Laboratory</i> | 3.47 | Moderate Impact |
| <i>Function Areas</i> | 3.74 | High Impact |

| <u>Areas</u> | <u>WM</u> | <u>Interpretation</u> |
|---------------------|-------------|-----------------------|
| • ACADEMIC POLICIES | 4.21 | High Impact |
| OVERALL MEAN | 3.93 | High Impact |

Students' perception of the environment within which the study has shown to have a significant impact on their academic progress and performance in the CPA licensure examination is further validated by the results of this study. Among the areas, instruction has the highest mean score of 4.68, considered to have a very high impact. This is closely followed by the curriculum aspect, which at a mean score of 4.33 is close to the lower limit of very high impact. Two areas were considered to have only a moderate impact – the internship requirements and off-campus activities. This is understandable considering that learnings from internships and off-campus activities have little bearing on the licensure examination, which is highly technical.

The perceived (very) high impact of curriculum and instruction on the performance of the UST-Legazpi graduating students manifests the need to focus more on these two elements to ensure that its Accountancy graduates acquire and develop the minimum competencies required of the profession. These competencies and attributes certainly contribute to a higher degree of likelihood to pass the board examination.

4. Interventions to Improve Performance in the CPA Board Examination

The overall goal of academic interventions is to improve student academic outcomes; thus, the following are proposed to enhance faculty and student competencies and improve the performance of BSA graduates in the CPA board examination:

- 1) Teaming between faculty and administrators resulting in their regular collaboration to address the needs of students, measure outcomes, and monitor implementation of school academic policies.
- 2) Conducting activities geared towards faculty professional development to develop and sustain the skills of faculty and staff that result in proficiency in areas such as instruction, design and delivery, and student progress monitoring;

- 3) Aligning instructions to learning standards to ensure congruence between the deliverables and the attributes required of the profession;
- 4) Including formative assessments to enable students to identify their learning gaps and areas for improvement;
- 5) Reinforcing skill-building strategies to help students further develop their critical thinking skills;
- 6) Conducting mock board examinations for graduating students to gauge their retention and comprehension of subjects specified in the Professional Regulation Commission- Board of Accountancy (PRC-BOA) syllabi as coverage in the licensure examination;
- 7) Offering enhancement classes and/or integrative accounting courses to enhance student competency in board-related courses; and
- 8) Focusing more on skills-building activities rather than the discussion of theories.

Conclusion

The study concludes that UST-Legazpi has consistently underperformed in the CPA Licensure Examination compared to the national average, primarily due to gaps in curriculum and instruction. Strengthening these areas through targeted interventions is essential to enhance graduates' readiness, improve board performance, and uphold the institution's goal of producing competent and industry-ready accountants.

Recommendations

Based on the results, the following actions are recommended:

1. **Conduct a comprehensive program review** of the BS Accountancy curriculum within one academic year to assess its adequacy and alignment with CPA licensure exam requirements. This should include benchmarking against top-performing

- schools and incorporating feedback from faculty, alumni, and industry partners.
2. **Strengthen admission and retention policies** by implementing standardized qualifying examinations at the end of each academic year starting next school year. These exams should measure both cognitive competence and motivation, with clear benchmarks to ensure only students with the required aptitude continue in the program.
3. **Revise and enhance the internship program** within the next two semesters to guarantee that students apply theoretical knowledge to actual work settings. This can be achieved by forging stronger partnerships with reputable local and National Accounting firms, setting clear internship outcomes, and requiring structured feedback from industry supervisors.
4. **Upgrade instructional standards and teaching methods** by introducing at least two innovative, outcome-based teaching strategies per semester (e.g., case-based learning, simulations, digital accounting tools). Faculty performance in implementing these strategies should be evaluated annually through student feedback and peer reviews.

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