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Assessing Core Competencies and Cpale Readiness of Accountancy Students: A Correlational Study

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ABSTRACT

This research aims to assess the Core Competencies of Bachelor of Science in Accountancy (BSA) Students of Aldersgate College Inc. (ACI) and their readiness to take the Certified Public Accountant Licensure Examination (CPALE). The research design combines descriptive and correlational designs to examine and correlate the level of the three core competencies (knowledge, skills, and values) of BSA graduating students of ACI with their readiness to take the CPALE. The researchers collected data from 41 respondents using a mix of researcher-made mock tests and an adapted Likert survey questionnaire. Key findings indicate no significant relationship between BSA students' core competencies and their CPALE readiness. These findings will help identify strengths and weaknesses for improvement across the institution, provide valuable insights for educators and learners in accounting education, and help learners prepare for the CPALE and increase their overall success rates. Recommendations include strengthening students' CPALE readiness beyond core competencies, such as encouraging independence in study habits, exam techniques, and psychological preparedness. Additionally, institutions are also encouraged to evaluate the effectiveness of the implemented CPALE preparation programs and consider other determinants of readiness, while future researchers should explore additional factors and develop targeted interventions. These findings emphasize the importance of institutional support, faculty quality, and student engagement in shaping the future success of aspiring CPAs at Aldersgate College Inc.

Keywords: *Preparation, knowledge, skills, values, personal, motivational, financial, administrative support, academic performance*

INTRODUCTION

The Certified Public Accountant Licensure Examination (CPALE), administered by the Professional Regulation Commission (PRC), is considered one of the toughest board examinations in the Philippines, with the most recent passing board rate of 33.11%, with 3,156 out of 9,533 successfully passing the May 2025 CPALE. Passing the CPALE indicates proficiency in accounting and readiness to enter professional responsibilities, whether in public practice, commerce and industry, government, or academe (PRC, 2025).

The performance of Aldersgate College, Inc. in the May 2025 CPA Licensure Examination, as per the PRC Board, is as follows: 23 takers, 3 passed, 19 failed, 1 conditional taker, with a passing rate of 13.04%. Aldersgate College Inc. obtained an 18.18% passing rate (4 out of 22 takers) in the December 2024 CPA Board Examination. The passing rate of the said educational institution decreased by 5.23%, with 1 out of 17 passing during the May 2024 CPA Board Examination. In the September to October 2023 CPA Licensure Examination, Aldersgate College, Inc.'s passing rate decreased to 11.11%; 2 out of 18 takers passed. Aldersgate College, Inc. achieved a 16.67% passing rate in the May 2023 CPA Board Exam, with 3 out of 18 takers passing. From these observations, the researchers conclude that Aldersgate College, Inc.'s CPALE performance over three years is not consistent in numbers; however, the institution consistently produces Certified Public Accountants.

Generally, accounting education follows competency-based frameworks designed to ensure professional readiness. The International Federation of Accountants (IFAC) and the International Education Standards Board (IAESB) have promulgated the International Education Standards (IES), which provide guidelines for developing professional accountants. This starts during formal accounting education in school. The IAESB Framework defines competence as the ability to perform a work role to a defined standard in working environments (IAESB, 2024). According to the Revised International Education Standard 4, Initial Professional Development (IES 4, 2025), the three identified competencies are technical competence, professional skills, and professional values, ethics, and attitudes.

Similarly, the American Institute of Certified Public Accountants (AICPA, 2022) developed the CPA Core Competency Framework, which lists the skills-based competencies that all students entering the accounting profession should possess.

In the Philippines, the Professional Regulatory Board of Accountancy (BOA) and Task Force on Accountancy Education of the Commission on Higher Education (CHED, 2021) created the Core Competency Framework for Entry to the Philippine Accountancy Profession. This framework includes entry-level qualification requirements and a well-defined set of core competencies for Filipino CPAs, patterned on the standards promulgated by IFAC and the AICPA Core Competencies. The Core Competency Framework for accountants consists of knowledge, skills, and values.

In the educational context, competencies can be viewed as trainable skills, knowledge, attitudes, characteristics (attributes and personal qualities), and traits (motives). Educational institutions play a crucial role in shaping and equipping learners with the core competencies that help them prepare for the Certified Public Accountant Licensure Examination. This aligns with the researchers' study, as it focused on evaluating the foundational skills, values, and knowledge of the Bachelor of Science in Accountancy 4th-year students of Aldersgate College, Inc.

While previous studies on the preparedness to take the Certified Public Accountant Licensure Examination primarily focused on the technical skills area of the fourth-year BSA students (Corpuz et al., 2024) and, in some cases, the factors associated with their readiness (Dador, 2023), limited research has explored the broader scope of core competencies and how these competencies are related to students' perceived level of readiness to take CPALE. Expanding the assessment to include professional values and skills acknowledges that the exam is not merely a test of technical knowledge, but a high-stakes assessment of an examinee's professional aptitude, resilience, and ethical foundation. It isn't just about crunching numbers; it's also about skills like communication that help you decode wordy problems in Auditing and MS, and values like professional skepticism that keep you from falling for trap questions in Auditing and RFBT subjects. Being "exam-ready" means being a critical thinker who can handle the mental and ethical demands of the profession that the CHED Framework calls for. In view of these gaps, the researchers' study seeks to assess the core competencies of BSA students and their relation to their readiness in taking the CPALE.

In the end, this study hoped to contribute to enhancing or strengthening the services currently provided in Aldersgate College, Inc. – its administration, faculty, and curriculum – in training and developing the students to become prepared to take the CPA Licensure Examination and provide input in accounting education to improve the curriculum to prepare the new graduating students in meeting the demands of the macro-society.

Theoretical Framework

This study is anchored on two theories: Competency-based Education Theory and Self-efficacy Theory.

The Competency-based Education Theory. The original working definition of competency-based education was developed in 2011 at the National Summit for K-12 Competency-Based Education. It focuses on demonstrating competence by integrating knowledge, skills, and values to support students' progress and effective practice. Educational institutions and policymakers have used it to provide flexible, individualized learning opportunities (Açıkgöz & Babadoğan, 2021). In accounting education, competency frameworks follow international standards.

According to the IFAC International Education Standards, competence involves integrating knowledge, skills, and values. This specifies the guidelines needed for establishing and disseminating educational requirements for admission to professional accounting education programs, whereas standards for admission are addressed by:

The cognitive perspective (i.e. technical knowledge) which is regulated by IES 2, Initial Professional Development - Technical Competence, The procedural perspective (i.e. soft skills) which is regulated by IES 3, Initial Professional Development - Professional Skills, and The attitudinal perspective (i.e. attitudes and values) which is regulated by IES 4, Initial Professional Development - Professional Values, Ethics, and Attitudes (Part IES 1: Entry Requirements to Professional Accounting Education Programs (2014) | Advancing Accountancy Education, 2021 | Diez-Busto et al., 2023). This supports the independent variable, which is the core competencies, by emphasizing measurable mastery rather than mere course completion.

The Self-efficacy Theory. Introduced by psychologist Albert Bandura in 1977, it explains that an individual's belief in their capacity to execute a task significantly influences their functioning and the events that affect their lives. The four main sources of influence are mastery experiences (academic performance), vicarious experiences (administrative support), social persuasion (financial aspects), and emotional states (personal and motivational factors) (Garrido, 2025). In the context of CPALE, this means students who perceive themselves as competent are more likely to feel psychologically ready and confident to take the CPALE, as high self-efficacy can benefit resilience to adversity and stress and educational achievement. Honicke and Broadbent (2023) supported this concept, stating that self-efficacy is reciprocally related to academic performance, in which improved confidence enhances performance that reinforces self-belief in turn. This theory supports the dependent variable, which is readiness, by emphasizing the role of one's perceived capability in CPALE preparedness.

Together, these theories provide a foundation to understand how the objectively developed competencies may affect the subjective CPALE readiness of graduating students from BSA at Aldersgate College

Research Paradigm of the Study

INDEPENDENT VARIABLE	↔	DEPENDENT VARIABLES
Core Competencies: **Knowledge:** **General Knowledge** **Information Technology (IT) Knowledge** **Accounting, Finance, and Law Knowledge** **Skills:** **Intellectual Skills** **Interpersonal Skills** **Communication Skills** **Values:** **Professional Ethics** **Moral Ethics**		**CPALE Readiness of BSA 4th-year students at Aldersgate College, Inc., Nueva Vizcaya:** • **Financial Aspects** • **Academic Performance** • **Administrative Support** • **Personal Factors** • **Motivational Factors**

Figure 1 shows the study's research paradigm. The research paradigm indicates the relationship between the independent variables, which are the core competency areas (knowledge, skills, and values), and the dependent variable, which is the readiness of BSA graduating students in taking the CPALE. The study systematically assesses and analyzes these factors and their impact on the core competencies, thereby effectively addressing the study objectives.

Research Setting

This research study was conducted at Aldersgate College Inc., a private institution located in Solano, Nueva Vizcaya, Philippines. The College of Business, Management and Accountancy offers the Bachelor of Science in Accountancy (BSA) program, which is the primary setting of this study. The researchers selected this location to perform the study in a local setting. Moreover, the institution is the researchers' own academic environment, making it easier and more practical to conduct the study in terms of respondent accessibility, data availability, and coordination with faculty and administrators. Conducting the study in a familiar and local setting also ensured that the findings would be directly applicable and beneficial to the institution and its BSA students.

Data Gathering Tools

This study utilized a quantitative descriptive-correlational research design. The primary tool used to collect data was an instrument that consisted of a mixture of adapted questions from the study of Adalia et al. (2024) titled "Perceived Level of Readiness of BSA Students in Taking the Integration Examination of Far Eastern University - Alabang A.Y. 2023-2024" and researcher-made items. The instrument was developed using the Core Competency Framework for Accountancy to ensure that all items measured the competencies expected of fourth-year BSA students.

The instrument is presented as a mock test and a Likert-scale self-assessment. The mock test was structured into three major parts that reflect the core competencies: knowledge, skills, and values. The knowledge component consisted of items based on accounting concepts and applications. In contrast, the skills and values components included researcher-designed scenario-based and situational questions designed to measure analytical ability, professional judgment, and ethical decision-making. The Likert scale is used for students' self-assessment of readiness to take the CPALE and is structured around five indicators: financial aspects, academic performance, administrative support, personal factors, and motivational factors.

Statistical Treatment of Data

Quantitative research involves gathering and analyzing numerical data to answer research questions or test hypotheses. In this process, statistical treatment of data is a very important step, as it helps researchers derive insights and meaning from data (Kaur & Pg, 2024).

To treat the data statistically, the researchers used the following tools: To answer problems 1 and 2, they used descriptive analytics, specifically the Data Summarization method. According to Hassan (2024), Descriptive analytics refers to the process of analyzing historical and present data to describe and summarize what has happened in a business, research, or operational context. Unlike predictive or prescriptive analytics, descriptive analytics does not forecast future outcomes or recommend actions. Instead, it provides insights into past performance using data aggregation, visualization, and reporting techniques. It employs various methods, including data summarization. Summarization techniques use descriptive statistics such as mean, median, standard deviation, and variance to provide a statistical overview of the data. Under the Data Summarization method, the researchers used the Median and Interquartile Range (IQR) for both the level of core competencies and the level of readiness.

RESULTS AND DISCUSSIONS

Level of Core Competencies of Fourth-Year BSA Students

The level of core competencies of fourth-year Bachelor of Science in Accountancy students in terms of knowledge, skills, and values. In terms of knowledge, the students obtained a median score of 16, an IQR of 5, and a percentage score of 53.33%, corresponding to a Fair Competency level. For skills, the students obtained a median score of 26, an IQR of 2, and a percentage score of 86.67%, corresponding to Satisfactory Competency. For values, the students obtained a median score of 16, an IQR of 3, and a percentage score of 80.00%, which also corresponds to Satisfactory Competency.

The results show that fourth-year BSA students have different levels of competence across the three domains. Knowledge shows only fair competency. This means that students have a basic understanding of accounting concepts, but their theoretical mastery is moderate and varies among students. Skills were competent, demonstrating strong and consistent competencies in intellectual, interpersonal, and communication skills. Values also demonstrate good competency, meaning students generally practice the ethical behavior and professional attitude required of the accountancy profession.

These results align with extant literature highlighting the multidimensionality of accounting competencies. Regarding knowledge, Santos et al. (2024) found that accounting students' knowledge competency is mainly moderate because of insufficient accounting background, poor calculation skills, and limited experience in real-life application (Bongalonta et al., 2023). These gaps may also affect readiness for professional licensure examinations and professional work, especially in technical and information technology areas (Weli & Marsudi, 2022), since society expects accounting graduates to have strong technical knowledge (Hussin et al., 2023).

Research has demonstrated the importance of developing intellectual, technical, and interpersonal skills for both CPALE preparation and professional practice. Skills such as communication, time management, teamwork, analytical thinking, and problem-solving are critically important for academic and career success (Dwaase, 2020; Aniceto et al., 2024; Villegas, 2025). Moreover, studies indicate that structured interventions such as peer tutorials, practice tests, and continuous assessments can enhance both technical and non-technical competencies (Giang, 2024), while analytical and reflective thinking improves performance on complex accounting problems (Sargent & Winton, 2023; Elo et al., 2023).

Studies also indicate that accounting students generally show strong ethical consciousness and a readiness to apply ethical judgment in professional contexts (Mendoza et al., 2024). Ethics-based teaching and practical simulations also contribute to students' moral reasoning and professional judgment, preparing them to face ethical dilemmas effectively at work (Okougbo et al., 2021; Giang, 2024).

Level of Readiness of BSA Students in Taking the CPALE

The results present the readiness level of fourth-year Bachelor of Science in Accountancy students in taking the Certified Public Accountant Licensure Examination in terms of financial aspects, academic performance, administrative support, personal factors, and motivational factors. The financial aspects domain obtained a median score of 3 with an IQR of 1, interpreted as agree, corresponding to high readiness. Student achievement is measured through undergraduate GPA or GWA, a strong predictor of basic technical knowledge and the ability to understand complex topics in the CPALE (Paa et al., 2025). Research indicates that higher GWA and good study habits like time management and practice testing have a positive impact on CPALE readiness (Adalia et al., 2024; Reyes et al., 2025), although some studies have also found that GWA may not matter much in students' planning for the CPALE (Angeles et al., 2023). Academic performance is a general measure of how effectively the undergraduate curriculum provides the intellectual foundation needed for licensure examination readiness.

Review programs, study facilities, quality materials, and guidance are examples of administrative support that are major factors in preparing students for the CPALE (Lising et al., 2025). Structured academic interventions, faculty mentorship, peer tutoring, and mock exams have been shown to improve content mastery, test-taking skills, and confidence, thus improving CPALE readiness and passing rates (Aniceto et al., 2024; Villegas, 2025; Lianza, 2025). However, disparities in resources, instructional quality, and program coherence lead to uneven outcomes across institutions. In general, administrative support is a major factor that enhances the learning environment, minimizes external pressures, and better prepares students for success on the licensure examination.

Personal factors like stress management, self-discipline, and proper study habits are significant for CPALE readiness (Tamayo, 2023; Paa et al., 2025). Consistent routines, structured study plans, time management, group study, and practice testing have all been demonstrated to improve retention, confidence, and overall preparedness (Aniceto et al., 2024; Lising et al., 2025; Reyes et al., 2025). On the other hand, lack of sleep, distractions, and poor study habits can all negatively affect performance. Strong personal management skills are critical to handling the demands of CPALE review and, ultimately, achieving licensure.

Micabalo and Cruspero (2022) identified internal drive to succeed, family and peer support, and a lifelong desire to learn as significant factors in CPALE readiness. Research indicates that academic readiness, financial readiness, confidence, and social support are major determinants of students' motivation, preparedness, and performance in the CPALE (Paa et al., 2025; Adalia et al., 2024). Motivation and knowledge are closely related; mastering foundational knowledge can enhance students' motivation, and strong motivation encourages further learning and competency development. In summary, high motivation helps students endure the rigorous review process, overcome challenges, and increase their chances of success in the licensure examination.

Spearman's Rank Correlation between Core Competencies and Readiness in Taking CPALE

The relationship between financial aspects and core competencies showed insignificant negative correlations for knowledge ($\rho = -0.241$, $p = .128$), skills ($\rho = -0.038$, $p = .814$), and values ($\rho = -0.142$, $p = .376$). Likewise, the correlation between financial aspects and total core competency score ($\rho = -0.235$, $p = .138$) is small and not significant because the p-value is higher than .05. There is no significant negative correlation between academic performance and knowledge ($\rho = -0.180$, $p = .259$), skills ($\rho = -0.186$, $p = .245$), and values ($\rho = -0.249$, $p = .116$). The relationship between academic performance and total core competency score was also weak and not statistically significant ($\rho = -0.281$, $p = .075$). Administrative support had a very low negative correlation with knowledge (ρ = -0.239, p = .132), skills (ρ = -0.117, p = .466), values (ρ = -0.159, p = .322), and total competency score (ρ = -0.276, p = .081). All p-values are > 0.05, indicating no significant relationship. There is almost no correlation of personal factors with knowledge (ρ = -0.284, p = .072), skills (ρ = 0.005, p = .976), values (ρ = 0.042, p = .795), and total competency score (ρ = -0.190, p = .234). All correlations are statistically insignificant. Motivational factors have no significant correlations with knowledge (ρ = -0.106, p = .508), skills (ρ = 0.073, p = .651), values (ρ = 0.066, p = .680), and total competency score (ρ = -0.108, p = .500). These correlations are not statistically significant.

Research shows that providing adequate financial support can reduce stress, enhance motivation, and encourage persistence and academic engagement. Conversely, financial challenges may adversely affect cognitive performance and overall readiness (Angeles et al., 2021; Aniceto et al., 2024; Moneva et al., 2020). Stable financial support is therefore a key ingredient in keeping students focused and successful as they prepare for licensure exams. GPA or GWA as a measure of academic performance indicates students' mastery of core knowledge and ability to tackle CPALE topics (Paa et al., 2025). Students who learn at higher levels and use good study habits, such as time management and practice testing, are better prepared and more successful on tests (Adalia et al., 2024; Reyes et al., 2025). Other factors, such as motivation and individual strategies, also affect preparation (Angeles et al., 2023). In general, academic performance is a great intellectual foundation, but not the only indicator of CPALE preparedness.

Administrative support is not strongly related to core competencies, but it is important to CPALE preparedness. Access to review programs, study facilities, mentorship, and structured interventions such as mock exams and peer tutorials help students master content, develop test-taking strategies, and build confidence (Lianza, 2025; Villegas, 2025). Hence, strong institutional support plays a key role in overall readiness and success in the licensure examination, even if not directly linked to knowledge, skills, or values.

Although personal factors show negligible correlations with core competencies, they remain vital for CPALE readiness. Effective stress management, discipline, and study habits like structured schedules and time management enhance confidence, retention, and performance (Tamayo, 2023; Aniceto et al., 2024). Strong personal management skills are essential for successfully navigating review challenges and the licensure examination (Lising et al., 2025; Reyes et al., 2025). Internal drive, support from family and peers, and commitment to learning help students sustain the demanding review process and overcome challenges (Micabalo & Cruspero, 2022; Paa et al., 2025). Motivation and knowledge reinforce each other, enhancing engagement, learning, and performance. Overall, strong motivation is key to focus, resilience, and success in the licensure examination.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that students pursuing the Bachelor of Science in Accountancy (BSA) must work with accounting teachers and BSA administrators to strengthen their knowledge, skills, values, and abilities to learn independently to prepare effectively for the CPALE. In addition, instruction should be improved; assessment and retention efforts should be enhanced, and a CPALE preparation program must be developed and implemented to address the demands of the current examination. Through continuous collaboration, monitoring, and interventions, we can better help students succeed in school by improving their academic abilities and boosting their confidence and readiness to pass the CPALE.

Based on the findings, below are the recommendations of the study:

1. The **Bachelor of Science in Accountancy students** are highly encouraged to actively engage in class discussions, allocate their time efficiently, and take advantage of available resources to enhance their foundational understanding of concepts and standards that cannot be covered by the instructors. Additionally, they should take the Course Audit seriously and not rely solely on the teachers; they should also develop independent study habits such as practicing board-exam-type questions, improving exam strategies, and building discipline, consistency, and psychological readiness. At the same time, they should continuously develop their skills and values to maintain a satisfactory level.
2. **Accounting Educators** are encouraged to effectively manage their time in discussing accounting-related subjects and ensure adequate topic coverage to support the students' academic foundation. They should provide regular formative assessments, problem-based learning, and integrate CPALE-type questions to strengthen students' knowledge-based competencies. Moreover, they should strengthen retention policies, comprehensive exams, and the implementation of battery exams to determine and guide students' readiness to take the CPALE.
3. **BSA Administrators in Aldersgate College, Inc.**, may use this research study to reassess the alignment of Core Competencies and CPALE readiness. The implemented CPALE preparation programs must be systematically evaluated for their effectiveness in improving students' readiness, such as through mock board examinations, while ensuring alignment with current CPALE trends. Moreover, institutions may also consider using feedback from graduates and CPALE takers to improve institutional strategies. Additionally, institutions may explore other determinants of readiness to better support students in their CPALE preparation, such as students' study habits and psychological preparedness.
4. **Future researchers** are encouraged to conduct similar studies using a larger sample size involving students from other educational institutions, while carefully considering the respondents' availability and confidentiality of their responses. Additionally, they are encouraged to explore other variables affecting CPALE readiness such as study habits and psychological factors. Moreover, they should conduct a problem-solving type of exam for their data questionnaire to be able to accurately test their respondent's computational skills and accounting knowledge. Furthermore, they should develop an intervention program aimed at enhancing students' knowledge while maintaining their skills and values after they conduct a study similar to this one.

AI DECLARATION STATEMENT

AI-supported tools helped with grammar and structure in creating this article. No AI tools were used to collect, analyze, or interpret data; all authors are credited for their academic contributions

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