



## **PREDICTORS OF THE PERFORMANCE OF BSA GRADUATES SANTA ISABEL COLLEGE IN THE CPA BOARD EXAMINATION: BASIS FOR IMPROVEMENT OF PASSING RATE**

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### **ABSTRACT**

The main objective of this study was to analyze the predictors of the performance of Santa Isabel College-Manila in the CPA Board Examinations for the period 2009-2014, which included student, teacher's instructions, strict admission policy, retention policy, school facilities and moral support/motivation factors provided by their teachers and school administrators.

It was found out that the student factors, such as application of the solution in problem solving, having a high level of confidence during the actual CPA Board Examination and moral support and prayers have a significant relationship to the performance of Santa Isabel College of Manila (SICM) BSA graduates in the licensure examinations. Other factors such as teacher's instructions, strict admission policy, retention policy, school facilities and motivation factors **have no significant relationship** to the performance of SICM graduates in the CPA Board examination.

The proposed Enhancement Program, in order to improve the performance of SICM graduates in the future CPA Board Examination include the following: introduction of Outcomes-Based Education Instruction, offer CPA Review Program in partnership with a Review Center, conduct of the Annual Comprehensive Examinations to determine the level of competencies of the students, so with conduct regular counseling to all BSA students who have a difficulty in their studies.

**Keywords:** *predictors of performance, SICM BSA graduates, CPA Board Examination, passing rate, Proposed Enhancement Program*

### **1. INTRODUCTION**

For accountancy graduate to be allowed to practice accountancy, he or she must successfully pass the Certified Public Accountant CPA licensure examination. Passing the CPA board examination is a tough undertaking for anyone who aspires to become a CPA. (Sagarino and Corpuz, 2011). According to Abugar, 2009, many critics say that it is one of the most difficult professional board examinations in our country. According to Sagarino and Corpuz, 2011, the difficulty of passing the CPA board examination is reflected in relatively low passing rates both in national and local levels.

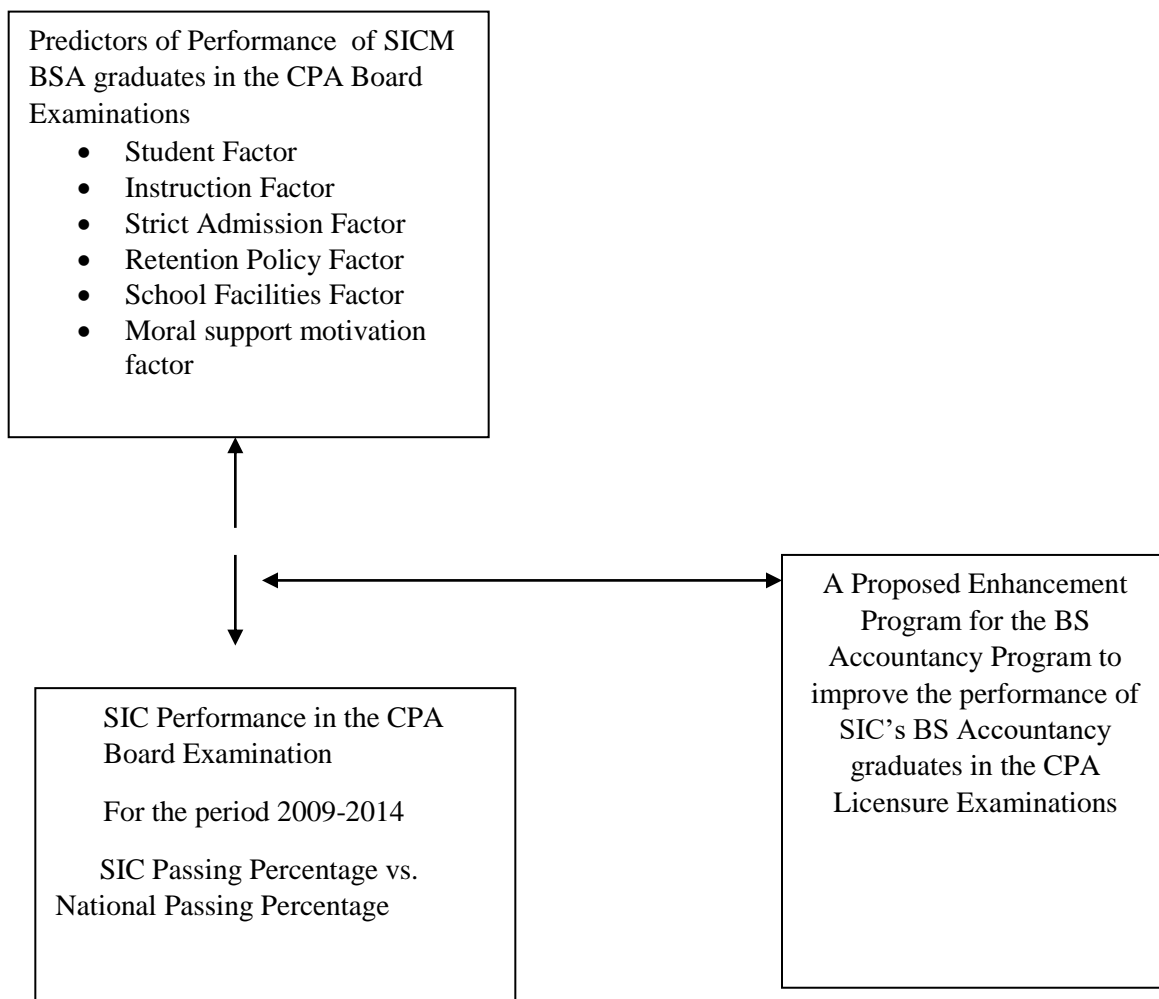
Passing the CPA board examination is not an easy task. A holder of the degree of Bachelor of Science in Accountancy does not make anyone an accountant either it is just part of a new journey. One needs to hurdle the licensure examination for CPAs, and passing this examination is one tough mission for anyone who aims to have a title. As many critiques say, the CPA board examination is one of the most difficult licensure examinations in the entire history of the Philippine career professionalism. This is the fact because the accounting involves both mathematical and theoretical ability to fully understand its knowledge and expertise.



Santa Isabel College performance in the CPA board examination has not been favorable for the last six years which reflected the below national passing percentage.

Santa Isabel College of Manila was ranked among the low-performing schools in the past in terms of the CPA board examination passing rates. With these encouraging trends it is imperative that innovative and continuous programs be undertaken in order to maintain or improve the SIC accountancy graduates' performance in the CPA board examination. This intervention program must be research-based and therefore this investigation will be conducted to derive findings to be used as basis for the program. This research work analyzed the different factors that contribute to the low passing percentage of Santa Isabel College –Manila such as student factor, teacher factor, strict admission factor, retention policy factor and school facilities and moral support/motivation.

## 2. MATERIALS AND METHOD



**Figure 1.**Research Paradigm of the Study



The research paradigm was developed using the Congruence Model approach. This includes a careful analysis of the different factors that led to the very low passing percentage of Santa Isabel College BS Accountancy graduates in the CPA Board Examination for the period 2009 to 2014.

This study used the descriptive design method. Descriptive research makes some type of comparison, contrast and correlation and sometimes, cause and effect relationships may be established to some extent. It involves an element of analysis and interpretation of the meaning of significance of what is described; thus description is often combined with comparison or contrast and involves measurements clarification, analysis and interpretation

The study was conducted under the SICM's Accountancy Program where the respondents were BS Accountancy graduates from 2009 – 2014 using random sampling method.

### 3. RESULTS AND DISCUSSION

1. BSA graduates agreed that in order to pass the CPA Board examination, the examinee possess the following: discipline, enjoy and love their BSA course and a high level of proficiency in English and Mathematics

2. BSA graduates agreed that in order for them to pass the board examination, the teachers should have the following characteristics/attributes: **a high level of knowledge of accounting, provides course outlines or syllabus in accounting, prescribing the required textbook in accounting and returning all the exams and projects on time and competency.**

3. BSA graduates and currently enrolled BSA students agreed that in order enhance the passing percentage of SIC in the CPA Board Examination, the college should have strict admission and retention policies.

4. BSA graduates agreed that SIC facilities such as library, classrooms and the current JPIA office are not conducive to the learning process of the students.

### 4. CONCLUSION

The high ability of application of the solution approach in problem solving, having a level of confidence during the CPA Board Examination and moral support and prayers from SIC academic community are significant predictors for passing the CPA Board Examinations. A proposed Enhancement Program is suggested to improve the passing rate of SICM in the future CPA Board Examination. These includes guidance and counseling for the students, annual comprehensive exams, tie-up with a CPA Review School for the CPA Review courses, retention policies, among others.



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