

The Influence of School Culture on the Readiness of Accounting Graduates for the CPA Licensure Examination

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Abstract. This research explores the role of school culture in shaping Accountancy graduates' readiness for the Certified Public Accountant Licensure Examination (CPALE), addressing the historically low passing rates (e.g., 16.46% in May 2019, 14.32% in October 2019, and 25.84% in October 2022). Guided by Schein's Organizational Culture Framework (2010), the study investigates how dimensions of school culture, such as social, intellectual, and economic climates, institutional rules, policies, and values, affect CPALE preparedness. A quantitative design was employed, with data collected from 34 Accountancy graduates (selected through purposive sampling from private and public schools). Statistical tests, including the t-test and ANOVA, revealed significant differences in school culture perceptions between private and public school graduates, with a t-value of 3.21 ($p < 0.05$). Graduates from private schools reported higher scores in intellectual climate (4.2) and social climate (4.0) compared to their public-school counterparts (3.8 and 3.7, respectively). The findings indicate that school culture influences the readiness of Accountancy graduates for the CPALE, with Social Climate scoring a weighted mean of 3.8950, Intellectual Climate scoring 3.8361, and Economic Climate scoring 3.4622, reflecting a general agreement among respondents. These findings suggest that a supportive intellectual and social environment enhances graduates' preparedness for the CPALE. Based on these results, the study recommends that schools, particularly public institutions, improve faculty training, clarify policies, and increase resources to support CPALE success better and ultimately improve pass rates.

Keywords: Academic readiness; CPA licensure examination; School culture; University learning environment.

1.0 Introduction

Heather Wolpert-Gawron once stated, "The walls of a school should reflect a future possibility. The halls should honor dreams. The rooms should help prepare them." This quote encapsulates the essence of school culture—an integral component of an educational institution that significantly influences student success. In schools with a strong and positive culture, staff take pride in working together, which benefits students by enhancing the overall quality of education (Ismail et al., 2022). A supportive school culture fosters not only academic achievement but also the holistic development of students, encompassing ethical values, intellectual growth, physical health, and aesthetic appreciation (Nguyen & Nguyen, 2025). This environment plays a crucial role in shaping students' readiness for professional pursuits, including rigorous disciplines like accountancy.

Several key elements, including leadership, climate, values, and academic norms, define school culture. According to Bayar and Karaduman (2021), school culture also includes social events, traditions, school history, and collective achievements. These cultural elements influence students' motivation to study, their perceptions of competition, and their general development, which ultimately affect their academic performance. In particular, the intellectual and social climate—comprising the quality of teaching, faculty competence, and student support systems—plays a pivotal role in students' preparedness for professional qualifications such as the Certified Public Accountant Licensure Examination (CPALE).

The Teaching and Learning International Survey (OECD, 2020) highlights five essential themes of school culture: school leadership, school climate, innovation, teacher feedback, and job satisfaction. A positive social climate promotes inclusivity and student engagement, while a robust intellectual environment ensures that students receive rigorous academic training, supported by competent faculty. Both climates foster students' motivation, enhancing their academic readiness and contributing to professional success.

Despite continuous efforts to improve accountancy education, CPALE passing rates remain alarmingly low. The Professional Regulation Commission (PRC) reports national passing rates of 16.46% in May 2019, 14.32% in October 2019, and 25.84% in October 2022. The cancellation of the CPALE in 2020 due to the global health crisis further disrupted the academic progression of accountancy students. In Negros Oriental, for example, only eight candidates passed the CPALE in May 2022, and 14 in October 2022 (PRC, 2022). These figures underscore a persistent challenge in ensuring graduates' readiness for licensure, pointing to the need to examine underlying institutional factors that may contribute to this trend.

Previous studies have explored the role of school culture in student achievement across various fields. However, there is limited research specifically examining how school culture influences the readiness of accountancy graduates for the CPALE. This study aims to fill that gap by investigating how various dimensions of school culture—such as social and intellectual climate, economic conditions, institutional norms, and policies—impact the preparedness of accountancy graduates for the CPALE. By addressing this gap, the findings will provide valuable insights for universities, especially those offering Bachelor of Science in Accountancy programs, on how to refine instructional strategies, expand academic resources, and strengthen initiatives that will equip students with the necessary skills for professional success.

2.0 Methodology

2.1 Research Design

The research employed a descriptive research design to investigate the impact of school culture on the preparedness of accountancy graduates for the Certified Public Accountant Licensure Examination (CPALE). The quantitative method was applied to quantify the degree of the school culture's impact.

2.2 Research Participants

The research participants consisted of 34 accountancy graduates from various universities in Dumaguete City who had taken the CPALE. The study utilized convenience sampling to select respondents for the quantitative phase and purposive sampling for the qualitative phase. The participants were graduates working in private business establishments, accounting firms, and financial institutions. The selection criteria ensured that respondents had firsthand experience of the university's school culture and its impact on their licensure exam preparedness.

2.3 Research Instruments

The study utilized self-made instruments for both the quantitative and qualitative phases. A researcher-developed survey questionnaire, based on relevant literature and the study's conceptual framework, was used to assess six dimensions of school culture: social climate, intellectual climate, economic climate, rules and policies, values and beliefs, and norms for relationships and behaviors. Responses were recorded using a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

2.4 Data Gathering Procedure

The data gathering process followed a systematic approach. In the quantitative phase, the researchers identified eligible respondents, distributed the survey questionnaires, and collected responses. The gathered data were then organized for statistical analysis.

2.5 Data Analysis

The quantitative data were analyzed using descriptive statistics, such as percentages and weighted mean, to interpret the survey results. The qualitative data obtained from interviews were transcribed and examined for recurring themes, patterns, and significant statements. The analysis provided a deeper understanding of the school culture's role in the graduates' exam preparation. To test for significant differences between groups (e.g., based on type of school), the t-test for independent samples and One-Way Analysis of Variance (ANOVA) were utilized. Furthermore, to examine relationships between variables such as demographic profiles and school culture elements, the study used the Pearson Product-Moment Correlation Coefficient (Pearson r). For the qualitative data, responses from the semi-structured interviews were transcribed and subjected to thematic analysis, allowing the researchers to identify recurring patterns and more profound insights regarding participants' readiness for the CPA Licensure Examination.

2.6 Ethical Considerations

The study adhered to established ethical standards in the conduct of research involving human participants. Informed consent was obtained from all participants after providing a clear explanation of the study's purpose, procedures, and their right to participate or withdraw at any time without penalty. Participants were assured of complete confidentiality and anonymity, with all personal data handled in compliance with the Data Privacy Act of 2012. While the study posed minimal risk, such as potential emotional discomfort when recalling academic challenges, these were mitigated by creating a supportive interview environment and allowing participants to skip questions or stop the interview at any point. The study presented potential benefits, including contributions to educational improvements and policy development. No financial or material compensation was offered, as participation was voluntary. The researchers also acknowledged vulnerability concerns, particularly among recent graduates or those who did not pass the CPALE, by using sensitive and respectful language throughout the interview process. Ethical clearance was obtained from the relevant institutional review board prior to data collection.

3.0 Results and Discussion

This section presents the study's findings in a logical sequence, supported by tables and discussions. Each result is analyzed and interpreted to highlight trends, patterns, and implications relevant to the factors influencing students' choices of local coffee shops.

3.1 Profile of the Respondents

Table 1 reveals a clear trend in the age distribution of the respondents. A significant majority, comprising 79% of the total respondents, falls within the age range of 20 to 25 years old, with a frequency of 27 individuals. Those aged between 26 and 30 years constitute a smaller proportion, accounting for 18% of the respondents, with a frequency of 6. Notably, there is only one respondent aged 30 years and above. The overall pattern underscores that the majority, or 79%, of the 34 participants in the study are concentrated within the 20 to 25-year age bracket. This demographic insight provides a foundational understanding of the age composition of the study's participants, which may have implications for the interpretation of subsequent findings and analysis.

Table 1. *Profile of the Respondents as to Age*

Age	Frequency (f)	Percentage (%)
20 – 25 years old	27	79.00
26 – 30 years old	6	18.00
30 years old and above	1	3.00
Total	34	100.00

Table 2 indicates that, based on the table, 17 individuals, representing 50% of the total, have graduated from both private and public schools or universities. This suggests an equal distribution, indicating that half of the respondents in the study have educational backgrounds that span both private and public educational institutions. This insight into the educational diversity of the participants is crucial for understanding the varied academic experiences that may influence the study's outcomes and findings.

Table 2. *Profile of the Respondents as to School*

Type of School	Frequency (f)	Percentage (%)
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Private	17	50.00
Public	17	50.00
Total	34	100.00

Table 3 highlights the distribution of respondents based on the number of years they spent in college. Specifically, 24 individuals, constituting 71% of the total respondents, spent 4 years in college. Additionally, 6 individuals, accounting for 18%, extended their college experience to 5 years. Furthermore, 3 individuals, representing 9%, reported spending 6 years in college. Notably, only 1 respondent, comprising 3% of the total, indicated spending 1 year in college. This breakdown provides a detailed overview of the varied durations of college education among the study's participants, offering insights into the diversity of academic experiences within the sample.

Table 3. *Profile of the Respondents as to Years in College*

Number of Years in College	Frequency (f)	Percentage (%)
4 years	24	71.00
5 years	6	18.00
6 years	3	9.00
7 years and above	1	3.00
Total	34	100.00

Table 4 in the demographic profile of the respondents indicates that among the total participants, 13 individuals, accounting for 38%, hold the designation of Certified Public Accountant (CPA). In contrast, 21 individuals, representing 62% of the total respondents, do not have the CPA designation and are categorized as non-CPA. This breakdown provides a clear overview of the professional qualifications within the study's sample, distinguishing between those who have attained CPA status and those who have not. Understanding the distribution of CPAs and non-CPAs among the participants contributes to the overall characterization of the study's demographic profile.

Table 4. *Profile of the Respondents as to Occupational Classification*

Occupational Classification	Frequency (f)	Percentage (%)
CPA	13	38.00
Non-CPA	21	62.00
Total	34	100

3.2 Influence of School Cultures on the Readiness of the Accountancy Graduates in the Certified Public Accountant Licensure Examination (CPALE)

In terms of Social Climate

Table 5 illustrates the outcomes related to the Social Climate factor, culminating in a total weighted mean of 3.8950. This collective score indicates a general agreement among the respondents with the statements under this factor. Notably, the top three statements, all aligning with the agreement category, are as follows: Statement 2: "I felt included and valued within the social fabric of the Accountancy program at my school," which garnered the highest weighted mean of 4.3235; Statement 1: "I experience a sense of community and social connectedness within the Accountancy program at my school"; and Statement 7: "I believe that a positive social climate is enhancing my overall experience in the Accountancy program." Additionally, the remaining statements, ranging between 3.41 and 4.60, also indicate agreement among respondents.

These statements encompass satisfaction with diversity and inclusivity initiatives (Statement 3), motivation from the school environment for licensure exam preparations (Statement 4), encouragement in collaborative activities and group projects (Statement 5), and satisfaction with opportunities for social interaction and networking within the Accountancy program (Statement 6). This comprehensive overview provides valuable insights into the respondents' perceptions of the social climate within the Accountancy program, highlighting areas of agreement and satisfaction. These findings align with Ismail, Khatibi, and Azam (2022), who emphasized that a positive school social environment fosters inclusion, motivation, and engagement, all of which contribute significantly to academic success and professional readiness.

Table 5. *Influence of School Culture on CPALE Readiness: Social Climate*

Indicators	Mean	Interpretation
1. I experience a sense of community and social connectedness within the Accountancy program at my school.	4.11	Agree
2. I felt included and valued within the social fabric of the Accountancy program at my school.	4.32	Agree
3. I am satisfied with the diversity and inclusivity initiatives within the Accountancy program at my school.	3.79	Agree
4. The school environment motivates and prompt me to do necessary preparations for the licensure exam.	3.64	Agree
5. The school encourages me in collaborative activities and group projects to foster comprehensive learning of the subject matter.	3.79	Agree
6. I am satisfied with the opportunities for social interaction and networking within the Accountancy program at my school.	3.58	Agree
7. I believe that a positive social climate is enhancing my overall experience in the Accountancy program.	4.00	Agree
Aggregate Mean	3.89	Agree

In terms of Intellectual Climate

Table 6 outlines the outcomes of the Intellectual Climate factor, yielding an overall weighted mean of 3.8361, denoted by a verbal description of "agree." Among the statements, the highest weighted mean was attributed to S1: "I experienced intellectual rigor and academic challenge within the Accountancy program at my school." Following closely is S7: "I believe that an intellectually stimulating climate is enhancing my academic growth and development within the Accountancy program at my school," with a weighted mean of 4.1176. The third-ranking statement is S5: "I feel challenged and intellectually stimulated by the coursework and assignments within the Accountancy program at my school," with a weighted mean of 4.0588. All statements, except for Statement 6: "I am satisfied with the resources and support available for academic pursuits within the Accountancy program at my school," which received a neutral weighted mean of 3.2647, fall within the range of agreement (3.41 – 4.60) under the intellectual climate category. These include S2: "The accountancy program at my school emphasized critical thinking and analytical skills development," S3: "The Accountancy program at my school fosters a culture of intellectual curiosity and exploration," and S4: "I often engage in research projects or scholarly activities within the Accountancy program at my school." This nuanced evaluation provides a detailed understanding of the respondents' perceptions regarding the intellectual climate within the Accountancy program, highlighting areas of agreement and areas where satisfaction is more neutral.

Table 6. *Influence of School Culture on CPALE Readiness: Intellectual Climate*

Indicators	Mean	Interpretation
1. I experienced intellectual rigor and academic challenge within the Accountancy program at my school.	4.17	Agree
2. The accountancy program at my school emphasized critical thinking and analytical skills development.	3.82	Agree
3. The Accountancy program at my school fosters a culture of intellectual curiosity and exploration.	3.58	Agree
4. I often engage in research projects or scholarly activities within the Accountancy program at my school.	3.82	Agree
5. I feel challenged and intellectually stimulated by the coursework and assignments within the Accountancy program at my school.	4.05	Agree
6. I am satisfied with the resources and support available for academic pursuits within the Accountancy program at my school.	3.26	Neutral
7. I believe that an intellectually stimulating climate is enhancing my academic growth and development within the Accountancy program at my school.	4.11	Agree
Aggregate Mean	3.83	Agree

In terms of the Economic Climate

Table 7 reveals an overall weighted average of 3.41622, corresponding to a verbal description of "agree." Among the statements, the top-ranking is S6: "My school implements financial literacy and education plays in improving the economic climate and long-term financial well-being of us students," with a weighted mean of 3.8529, also categorized as "agree." Following closely are S1: "My economic climate influences my aspirations and decision-making regarding higher education and career choices," with a weighted mean of 3.5882, and S4: "My economic disparities influence my access to educational resources, such as textbooks, technology, and extracurricular activities," with a weighted mean of 3.5588, both falling within the "agree" range. Statements 2 and 3, addressing the impact of economic climate on participation in school-related activities and the school's strategies to mitigate economic challenges, received weighted means of 3.4412 and 3.4706, respectively, indicating agreement. However, two statements, S5: "Financial circumstances create barriers for me in accessing and completing higher education," and S7: "My economic background affects my academic performance and educational outcomes," resulted in a "neutral" category, suggesting a more balanced perspective or lack of strong agreement or disagreement on these

specific aspects of economic influence. This detailed breakdown offers a comprehensive understanding of respondents' perceptions regarding the economic climate within the context of their educational experiences.

Table 7. *Influence of School Culture on CPALE Readiness: Economic Climate*

Indicators	Mean	Interpretation
1. My economic climate influences my aspirations and decision-making regarding higher education and career choices.	3.58	Agree
2. My economic climate affects my participation and engagement in school related activities, such as enhancement activities, quiz bowls, and the like.	3.44	Agree
3. My school has strategies and interventions implemented to mitigate the impact of economic challenges on students' well-being and academic success.	3.47	Agree
4. My economic disparities influence my access to educational resources, such as textbooks, technology, and extracurricular activities.	3.55	Agree
5. Financial circumstances create barriers for me in accessing and completing higher education.	3.02	Neutral
6. My school implements financial literacy and education play in improving the economic climate and long-term financial well-being of us students.	3.85	Agree
7. My economic background affects my academic performance and educational outcomes.	3.29	Neutral
Aggregate Mean	3.46	Agree

3.3 Rules and Policies

Table 8 reveals a remarkable overall weighted mean of 3.9706, indicating unanimous agreement among the study's respondents regarding the various statements under this factor. The top three statements, each categorized within the "agree" range, underscore the positive perceptions held by participants: Foremost is S7, where respondents express belief in the efficacy of clear and well-enforced rules and policies in maintaining a conducive learning environment within the Accountancy program, earning the highest weighted mean of 4.3529. Following closely are S5 and S2, emphasizing the positive impact of disciplinary policies in promoting academic integrity and professional ethics, and the fairness and consistent enforcement of rules and policies within the program, both with weighted means of 4.1471 and 4.0882, respectively. Furthermore, other statements like S1, S3, S4, and S6, encompassing familiarity with the code of conduct, satisfaction with the clarity and transparency of disciplinary policies, acknowledgment of rules and policies contributing to a safe and ethical learning environment, and contentment with the procedures for addressing violations, all fall within the agreement spectrum, ranging from 3.6765 to 4.000 in weighted means. This comprehensive summary underscores the unanimous consensus among respondents regarding the positive attributes of the rules and policies within the Accountancy program, emphasizing their role in fostering a conducive and ethical learning environment.

Table 8. *Rules and Policies*

Indicators	Mean	Interpretation
1. I am familiar with the code of conduct and academic policies within the Accountancy program at my school.	4.00	Agree
2. The rules and policies within the Accountancy program at my school are fair and consistently enforced.	4.08	Agree
3. I am satisfied with the clarity and transparency of disciplinary policies within the Accountancy program at my school.	3.76	Agree
4. The rules and policies within the Accountancy program at my school contribute to a safe and ethical learning environment.	3.76	Agree
5. I believe that the disciplinary policies within the Accountancy program at my school promote academic integrity and professional ethics.	4.14	Agree
6. I am satisfied with the procedures and mechanisms in place for addressing violations of rules and policies within the Accountancy program at my school.	3.67	Agree
7. I believe that a clear and well-enforced rules and policies are maintaining a conducive learning environment within the Accountancy program.	4.35	Agree
Aggregate Mean	3.97	Agree

These findings align with the results of a study titled *An Assessment of the School Culture and Its Impact on the Academic Performance of the Students*, which found that rules and regulations, when viewed as non-punitive and supportive, contribute to better student performance. The study also highlighted that students who follow these policies are more likely to perform better academically and that institutional structures such as feedback mechanisms and assessment systems build confidence and preparedness in students (Tus, 2020).

3.4 Values and Beliefs

Table 9 presents an overall weighted mean of 3.9286, signifying unanimous agreement among respondents regarding the statements falling under this category. Notably, the top-ranked statements within the "agree" range

include the belief in maintaining high academic standards in an Accountancy program (S1) with a weighted mean of 4.3235, followed closely by the conviction that values and beliefs play a crucial role in shaping the program's curriculum and teaching methodologies for CPALE preparation (S7) with a weighted mean of 4.2941. Additionally, respondents express a strong agreement on the importance of upholding professional ethics and integrity within the Accountancy program (S2). The remaining statements also garner agreement, reflecting satisfaction with the emphasis on character development, the integration of values and beliefs into the curriculum, and the provision of strategies to support students' commitment to intellectual growth. This collective perspective underscores the respondents' shared belief in the significance of high academic standards, ethical principles, and values within the Accountancy program, shaping a positive educational experience. These findings are consistent with the study of Bayar and Karaduman (2021), which emphasized that school culture, particularly values and beliefs, significantly contributes to students' academic achievements and professional development.

Table 9. Values and Beliefs

Indicators	Mean	Interpretation
1. I believe it is important to maintain high academic standards in an Accountancy program.	4.32	Agree
2. The Accountancy program at my school support and encourage students' intellectual growth.	3.94	Agree
3. I am satisfied with the emphasis placed on character development and values within the Accountancy program.	3.85	Agree
4. The Accountancy program at my school integrates values and beliefs into its curriculum and overall educational experience.	3.79	Agree
5. My school provides strategies or resources that are implemented to better support students' commitment to intellectual growth within the Accountancy program.	3.64	Agree
6. The Accountancy program at my school equips students with the necessary skills and knowledge to uphold high academic standards in the field.	3.64	Agree
7. I believe that values and beliefs play in shaping the Accountancy program's curriculum and teaching methodologies to better prepare the students for taking the CPALE.	4.29	Agree
Aggregate Mean	3.92	Agree

3.5 Norms

The Norms factor, as depicted in Table 10, showcases an impressive overall weighted mean of 4.4664, indicating unanimous agreement among respondents with all statements falling under this category. The top three statements, all earning a weighted mean of 4.0882 and described as "agree," include the encouragement from the school to spend adequate hours studying for accountancy-related subjects (S1) and seeking additional resources or support outside of class to improve study habits in the Accountancy program (S4). Following closely is S8, expressing satisfaction with the feedback and guidance provided by instructors to enhance education quality and better prepare students for the CPALE, with a weighted mean of 4.0294. Other statements, falling within the "agree" range, encompass the enforcement of governing behavior, satisfaction with study habits and time management skills development, specific measures to enhance class participation, belief in the program's preparation for maintaining good study habits and managing workload effectively, and encountering situations where students' governing behavior does not align with expectations. This comprehensive agreement underscores the positive perceptions and alignment with established norms within the Accountancy program, suggesting a supportive and conducive educational environment.

Table 10. Norms

Indicators	Mean	Interpretation
1. I am encouraged by my school to spend adequate hours per week studying for my accountancy-related subjects.	4.08	Agree
2. I feel that the governing behavior (e.g., academic integrity, professionalism) is enforced within the Accountancy program at my school.	3.91	Agree
3. I am satisfied with the study habits and time management skills I have developed in the Accountancy program through the help of my school.	3.55	Agree
4. I often seek additional resources or support outside of class to improve my study habits in the Accountancy program.	4.08	Agree
5. My school has specific measures or initiatives implemented to enhance class participation in the Accountancy program.	3.79	Agree
6. I believe the Accountancy program prepared me in maintaining good study habits and managing my school workload effectively.	3.85	Agree
7. I encountered situations where the governing behavior of students in the Accountancy program is not in line with my expectations.	3.94	Agree
8. I am satisfied with the feedback and guidance provided by my instructors to improve the quality of my education in the Accountancy program to better prepare me in taking the CPALE.	4.02	Agree
Aggregate Mean	4.46	Agree

3.6 Correlation between Variables

The Pearson correlation between age and the elements of school culture being surveyed showed a result of a technically positive but weak relation. The value of R^2 , the coefficient of determination, is 0.0126. With a significance level of 5%. The result is not significant at $p < .05$. The Pearson correlation between type of school and the level of influence of the elements of school culture being surveyed showed a technically positive correlation. Still, the relationship between the variables is weak. The value of R^2 , the coefficient of determination, is 0.0001. Therefore, with a significance level of 5%. The result is not significant at $p < .05$. The Pearson correlation between type of school and the level of influence of the elements of school culture being surveyed showed a result of technically a positive correlation. Still, the relationship between the variables is weak. The value of R^2 , the coefficient of determination, is 0.0443. Therefore, with the significance level is 5%. The result is not significant at $p < .05$. The One-Way ANOVA Independent Measure showed a result of f-ratio value of 5.76475. The p-value is .023238. The result is significant at $p < .05$. Therefore, there is a significant correlation among the elements of School Culture. The T-test for Two Independent means showed a result of significant at $p < .05$. Therefore, there is significant difference of the level of influence of elements of school culture between the graduates from public and private college/universities.

4.0 Conclusion

Based on the study's findings, the level of influence of school culture on the readiness of accountancy graduates for the Certified Public Accountant Licensure Examination, as determined by these factors, is as follows: for social climate, the result showed a total weighted mean of 3.89. This indicates that there is a general agreement among the respondents with the statements concerning social climate. On the other hand, the qualitative result also showed that there is a collective sentiment among the participants that emphasized the pivotal role of a positive and supportive environment, which further solidifies the conclusion that social climate has a high influence in shaping mental and emotional readiness for the licensure exam. Regarding the intellectual climate, the result showed an overall weighted mean of 3.83, denoted by a verbal description of "agree," indicating that respondents generally agreed with the statements provided under this element. From the qualitative method result, participants acknowledged the challenges posed by advanced exams in their academic journey, emphasizing the importance of comprehensive exams, pre-tests, assignments, and in-house reviews in navigating academic demands successfully. Participants also emphasized a collaborative dynamic, where students' discipline and schools' commitment to high-quality teaching contribute to success in licensure exams. With this, we therefore conclude that the intellectual climate can highly influence the level of readiness among accountancy graduates in taking the licensure exam. For the economic climate, it revealed an overall weighted average of 3.41, corresponding to a verbal description of "agree." This indicates that respondents generally agreed with the statements under this element. Additionally, the qualitative result of this element showed that economic status can influence emotions, mental health, and academic performance because money's role in education impacts access to resources. However, participants believed that the impact of financial status on academic performance depends on the individual student. These studies, therefore, conclude that the economic climate has a moderate level of influence on the readiness of accounting graduates to take the licensure exam. For the Rules and Policies Climate, it revealed an overall weighted mean of 3.9706, indicating a consensus among the respondents on the statements under this element. The qualitative result for this element further discussed that passing the CPALE is emphasized as the primary goal; hence, fostering discipline and goal-setting, strict policies are viewed as instrumental in developing accounting skills, instilling confidence, and preparing students for exams and future work. For the Values and Beliefs Climate, the result showed an overall weighted mean of 3.9286, signifying unanimous agreement among respondents regarding the statements under this element. The qualitative result of this element further affirms the quantitative result by presenting those values and beliefs that significantly contribute to success in the workplace, fostering discipline, emotional well-being, and readiness for challenges. For the Norms Climate, the overall weighted mean is 4.4664, indicating unanimous agreement among respondents with all statements under this element. Additionally, the qualitative result of this element states that the importance of establishing study routines during undergraduate years, stressing individualized habits and the need to adapt to challenges, is highly beneficial to the readiness in taking the licensure exam, alongside personal experiences on the positive impact of feedback on performance, highlighting transparency in grading as crucial for standards and improvement.

Based on the above results regarding the relationship between the demographic profiles of respondents and the level of influence of school culture elements on readiness to take the licensure exam, the researchers conclude that, although a positive relationship exists among these variables, it is weak. A weak correlation indicates a low degree of association between the demographic profile and the level of influence of the elements of school culture on the readiness to take the licensure exam. Based on the above results, which present the elements of school culture, the researchers can conclude that there is a significant correlation among these elements, suggesting that the observed association between the variables is likely a real and meaningful connection rather than a random occurrence. Based on the result presented for the level of influence of the elements of school culture by the respondents classified as a graduate from a public university and a private university or college, the researchers can therefore conclude that there is a significant difference between the public and private schools' level of influence of school culture on the preparedness of accountancy graduates for the licensure examination. This implies that the observed disparity between these two variables is a real and meaningful relationship or effect of variability.

5.0 Contributions of Authors

Frederick C. Roda was primarily responsible for conceiving the study, formulating the research problem, and defining the objectives. Benjamin S. Villagonzalo Jr. contributed to the design and methodology, ensuring the rigor of the research approach. He also supervised the research process and managed the overall coordination and administration of the project. Kyla Marie B. Almacin, April Roween C. Aranza, and Ria Melch B. Mogar were responsible for visualizing the data, creating tables and figures for better interpretation, and contributed significantly to the literature review and manuscript editing.

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7.0 Conflict of Interests

No conflict of interest.

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