

To cite this article: Timoleon S. Lianza (2025). LIVED EXPERIENCES OF CPA TEACHERS IN A STATE UNIVERSITY ON CONTINUING PROFESSIONAL DEVELOPMENT COMPLIANCE, International Journal of Research in Commerce and Management Studies (IJRCMS) 7 (3): 150-160 Article No. 398 Sub Id 735

LIVED EXPERIENCES OF CPA TEACHERS IN A STATE UNIVERSITY ON CONTINUING PROFESSIONAL DEVELOPMENT COMPLIANCE

Timoleon S. Lianza

Associate Professor V
Eastern Visayas State University
Tacloban City, Philippines

DOI: <https://doi.org/10.38193/IJRCMS.2025.7312>

ABSTRACT

This study explores the lived experiences of Certified Public Accountant (CPA) teachers in a Philippine state university regarding their compliance with Continuing Professional Development (CPD) requirements. Using a qualitative phenomenological approach, six CPA educators were interviewed to understand their motivations, challenges, institutional support, perceived benefits, and recommendations for improving CPD implementation. Thematic analysis revealed five key themes: compliance driven by external mandates, financial and institutional barriers, perceived limited relevance of CPD activities, value in staying updated with professional knowledge, and a strong call for policy and structural reforms. Findings indicate that CPD compliance is largely motivated by regulatory requirements such as license renewal and accreditation, rather than intrinsic professional growth. Participants reported challenges including high costs, limited access, and insufficient institutional support. While CPD was found useful for updating content knowledge, its impact on teaching practice was perceived as minimal. The study concludes that current CPD policies are burdensome and misaligned with educators' professional contexts. It recommends policy reforms that prioritize relevance, accessibility, and institutional backing to enhance CPD's effectiveness. These insights aim to inform educational leaders, policy makers, and accrediting bodies in designing more responsive and equitable CPD frameworks for accounting educators in higher education.

KEYWORDS: Continuing Professional Development (CPD), CPA Teachers, Lived Experiences, CPD Compliance

INTRODUCTION

Background of the Study

Continuing Professional Development (CPD) is a mandatory requirement for licensed professionals in the Philippines, including Certified Public Accountants (CPAs), to ensure that they maintain and enhance their professional competence. The Professional Regulation Commission (PRC), through its

implementing guidelines, mandates CPD as a requisite for license renewal. For CPA teachers in state universities, CPD also plays a significant role in faculty accreditation by the Commission on Higher Education (CHED) and the Board of Accountancy (BOA). However, compliance with CPD requirements presents unique challenges for educators, especially in resource-constrained environments.

This study explores the lived experiences of CPA educators in a state university in relation to CPD compliance, highlighting their motivations, challenges, institutional support, perceived benefits, and recommendations for improvement. Understanding these experiences can inform policy reforms and institutional practices to better support accounting educators.

Statement of the Problem

This study aims to answer the following questions:

1. What motivates CPA teachers to comply with CPD requirements?
2. What challenges do they encounter in fulfilling CPD requirements?
3. What support does their institution provide for CPD compliance?
4. How has CPD influenced their teaching methods and professional growth?
5. What recommendations do they have to improve CPD accessibility and relevance?

Significance of the Study

This study holds significance for various stakeholders. For CPA teachers, it offers an opportunity to reflect on their CPD experiences and contribute insights that can inform strategies for more meaningful engagement. University administrators may find the findings useful in developing supportive policies and allocating resources that facilitate CPD compliance. For CHED and the Board of Accountancy, the study provides a basis to evaluate the effectiveness of current CPD policies and consider potential reforms. Lastly, it serves as a valuable reference for future researchers interested in exploring CPD implementation and its impact in higher education settings.

Scope and Delimitation

This study focuses exclusively on the lived experiences of six CPA teachers employed at a single state university. It explores their insights, challenges, and perceptions related to CPD compliance. The scope is limited to faculty members who are Certified Public Accountants; thus, the perspectives of university administrators, students, and CPD providers are not included. As such, the findings may not be generalizable to other institutions or stakeholders outside this context.

CHAPTER 2: REVIEW OF RELATED LITERATURE AND STUDIES

Continuing Professional Development (CPD) is widely acknowledged as a key mechanism for maintaining and enhancing professional competence in various fields (Murray & Frenk, 2000). Globally, CPD is recognized as essential to lifelong learning and ensuring the relevance of professional practice in a rapidly changing world (OECD, 2019). In the Philippines, CPD was institutionalized through Republic Act No. 10912, or the Continuing Professional Development Act of 2016, under the regulation of the Professional Regulation Commission (PRC). This act mandates licensed professionals, including Certified Public Accountants (CPAs), to engage in structured learning activities aimed at maintaining competence and promoting professional growth (PRC, 2016).

Salayo (2020) emphasized that CPD serves as a means to ensure professionals remain abreast of emerging trends, standards, and innovations in their respective fields. In the context of the accounting profession, CPD is particularly crucial due to the dynamic nature of financial regulations, tax laws, and international standards. However, the actual implementation of CPD in the Philippines has encountered challenges. Dacanay et al. (2018) revealed that many Filipino professionals perceive CPD as burdensome, citing the high cost of seminars, limited accessibility, and a lack of alignment with their current job responsibilities. These concerns are echoed in the findings of Mendoza and Cabral (2020), who noted that the mandatory nature of CPD has sometimes led to compliance for the sake of meeting requirements rather than genuine professional development.

In the field of education, CPD is not only a regulatory requirement but also a vital tool for enhancing teaching effectiveness. Hargreaves (2000) argued that sustained professional learning positively affects both subject expertise and pedagogical strategies. Similarly, Avalos (2011) emphasized that meaningful CPD contributes to improved classroom practices, which ultimately benefits student learning outcomes. Despite these advantages, engagement in CPD among faculty often depends on institutional support.

Villena (2019) found that universities that actively invest in faculty development programs tend to see higher CPD compliance and more positive attitudes among educators. The availability of financial support, workload adjustments, and recognition for CPD achievements significantly influence participation. Conversely, the absence of such support can lead to disengagement, frustration, and token compliance. In a related study, Manlangit (2022) observed that teachers who experienced little to no support from their institutions often questioned the value of CPD and showed limited motivation to participate beyond the minimum requirement.

Aligning CPD initiatives with institutional goals and individual faculty needs is essential for maximizing their effectiveness. Cabansag (2021) highlighted that CPD activities tailored to the specific challenges and aspirations of educators foster deeper engagement and contribute meaningfully

to institutional development. Likewise, the study by Garcia and Reyes (2020) underlined the importance of context-relevant CPD, noting that when professional development is responsive to local academic environments, teachers are more likely to apply what they learn in practice.

Moreover, cultural and contextual factors shape how CPD is perceived and implemented. As Hoque et al. (2020) pointed out in their cross-country analysis, factors such as policy clarity, administrative procedures, and professional identity significantly affect how educators engage with CPD. In the Philippine setting, challenges such as regional disparities in access to training, uneven implementation of policies, and varying levels of institutional commitment complicate the landscape of CPD for educators, especially in state universities.

Taken together, the literature suggests that while CPD is essential and widely endorsed in policy, its actual impact on teaching practice depends heavily on relevance, accessibility, and support systems. This underscores the need for more qualitative inquiries into the lived experiences of professionals navigating CPD compliance—particularly educators in state universities—who operate at the intersection of regulatory demands and practical constraints.

CHAPTER 3: METHODOLOGY

Research Design

This study employed a qualitative phenomenological research design to explore the lived experiences of CPA teachers concerning CPD compliance. The phenomenological approach was chosen to gain deep insights into how participants perceive, interpret, and make meaning of their experiences.

Research Locale and Participants

The study was conducted at a state university in the Philippines. The participants were six CPA teachers currently employed in the university's College of Business and Entrepreneurship. They were selected through purposive sampling based on the criteria that they are licensed CPAs, full-time faculty members, and have engaged in CPD activities within the past three years.

Data Collection Procedure

Data were gathered through open-ended questionnaires distributed to participants in person. The questionnaire was designed to elicit detailed and reflective narratives of the participants' lived experiences related to CPD compliance. It included questions focused on their motivations, challenges, institutional support, perceived benefits, and recommendations regarding CPD requirements. Participants were encouraged to respond in their own words, providing as much detail as they felt comfortable sharing. Their written responses were treated as textual data and analyzed using qualitative methods to identify emerging themes and patterns.

Data Analysis

Thematic analysis was used to analyze the data. The researcher followed Colaizzi's method of phenomenological data analysis, which includes the following steps: (1) reading all participants' descriptions, (2) extracting significant statements, (3) formulating meanings, (4) organizing meanings into themes, (5) developing exhaustive descriptions, (6) identifying the fundamental structure of the phenomenon, and (7) validating the findings with the participants.

Ethical Considerations

The study ensured ethical compliance through informed consent, confidentiality, voluntary participation, and the right to withdraw at any time. Participants were assigned codes instead of names to protect their identities. The research protocol was reviewed and approved by the university's ethics review committee.

CHAPTER 4: FINDINGS

This chapter presents the lived experiences of CPA teachers in a state university regarding their compliance with the Continuing Professional Development (CPD) requirements. Through a phenomenological lens, five key themes emerged from the participants' responses: (1) Compliance Driven by External Pressure, (2) Financial and Institutional Barriers, (3) Perceived Limited Relevance of CPD, (4) Value in Knowledge Updates, and (5) Call for Policy and Structural Reforms.

Theme 1: Compliance Driven by External Pressure

Participants revealed that their motivation to comply with CPD requirements stems mainly from regulatory mandates. Most respondents mentioned the renewal of their professional license as a key driver. Additionally, accreditation as accounting educators and institutional requirements from CHED and the Board of Accountancy (BOA) were also cited.

Participant 1 succinctly stated, *"Accreditation requirement."* Participant 2 emphasized, *"Apart from a requirement for renewal of license, application for accreditation for accounting teachers, for additional knowledge and acquiring necessary competency."* These statements highlight that compliance is largely external and obligatory in nature rather than intrinsically motivated.

Theme 2: Financial and Institutional Barriers

A prominent challenge faced by the participants was financial limitation. Many shared that personal and institutional funding was insufficient to cover CPD seminar fees, travel expenses, and registration costs. Furthermore, the approval processes and administrative restrictions within the university presented additional hurdles.

Participant 4 cited, *"Financial constraint, time, for accreditation (huge number of CPD requirement),"* while Participant 6 noted, *"Lack of funding and support."* Participant 3 also pointed out the *"inaccessibility, financial incapacity, unavailable"* nature of CPD opportunities, especially in remote areas. These responses indicate that economic and bureaucratic constraints significantly affect CPD participation.

Theme 3: Perceived Limited Relevance of CPD

While participants acknowledged the necessity of CPD, some expressed skepticism about its practical value, especially in improving teaching effectiveness. Several noted that the seminars they attended often focused more on compliance than meaningful pedagogical or professional development.

Participant 3 shared, *"It helped me stay updated on current trends in accounting, but it did not really help me with teaching methods."* Similarly, Participant 4 stated, *"I view CPD as more of regulatory compliance than self-development."* These views reflect a disconnect between the intended goals of CPD and the actual experiences of educators in the field.

Theme 4: Value in Knowledge Updates

Despite concerns about relevance, participants recognized that CPD helped them stay informed about current developments in the accounting profession. This knowledge proved useful in updating course content and remaining aligned with industry standards.

Participant 5 noted, *"Significantly impacted through new learnings, updates, and development in the industry and practice,"* while Participant 6 remarked, *"It provides knowledge, specifically practical/actual practice related to some course/subject I am currently teaching."* This suggests that CPD serves as a mechanism for professional growth, particularly in content-related areas.

Theme 5: Call for Policy and Structural Reforms

The participants proposed several recommendations to improve the accessibility and relevance of CPD programs. These included offering free or affordable CPD seminars, reducing the number of required units, and providing institutional support such as funding and localized events.

Participant 1 recommended, *"All sectors in the accountancy profession should offer free CPD seminars."* Participant 2 suggested, *"EVSU should support CPAs to fulfill CPD requirements,"* while Participant 5 advocated for *"Full funding support, CPD compliance policy creation, and locally CPD earning activities."* These recommendations point to the need for both policy reforms and administrative backing to make CPD more inclusive and meaningful.

CHAPTER 5: DISCUSSION

This chapter interprets and discusses the findings of the study on the lived experiences of CPA teachers in complying with the Continuing Professional Development (CPD) requirements. The emerging themes are examined in the context of existing literature and policies to understand the deeper implications of CPD compliance for accounting educators in the Philippines.

Compliance Driven by External Pressure

The study revealed that most CPA teachers comply with CPD requirements due to external motivations, particularly professional license renewal and accreditation for teaching. This supports the findings of Ebreo and dela Rama (2019), who reported that Filipino professionals generally pursue CPD for regulatory compliance rather than for intrinsic development. The Professional Regulation Commission (PRC) mandates CPD as a prerequisite for license renewal (PRC Resolution No. 1032, s. 2017), which reinforces the idea that compliance is a legal necessity rather than a voluntary pursuit.

Moreover, the additional pressure of meeting the Board of Accountancy (BOA) and CHED requirements for faculty accreditation reinforces that compliance is systemic. As noted by Cabansag and Buenviaje (2020), higher education faculty often engage in CPD not for pedagogical innovation but for credentialing and institutional accreditation.

Financial and Institutional Barriers

Participants consistently cited financial constraints and lack of institutional support as key barriers. These findings echo the results of Boud and Hager (2012), who highlighted that CPD participation is often hindered by costs and logistical challenges. In developing countries like the Philippines, access to affordable and geographically convenient CPD opportunities remains a concern (Manuel & Menez, 2020).

Furthermore, the limited support offered by the state university—often in the form of time allowances but not full funding—illustrates a gap between CPD policy and practical implementation. Dizon (2021) emphasized that unless institutions take an active role in funding and facilitating CPD, educators will continue to experience inequitable access.

Perceived Limited Relevance of CPD

Several participants expressed skepticism about the relevance of CPD activities to their teaching methods. This aligns with the criticisms discussed by Kennedy (2014), who noted that CPD often lacks contextualization and fails to address the actual needs of educators. Teachers in this study felt that many seminars were more regulatory in nature and less focused on pedagogical enhancement or classroom applicability.

As Eraut (2007) suggested, for CPD to be meaningful, it must be situated within the practitioner's real-world teaching context. The disconnect between CPD topics and teaching realities experienced by the participants mirrors this theoretical concern.

Value in Knowledge Updates

Despite criticism, many participants acknowledged that CPD helps them stay updated on new accounting standards and industry practices. This aligns with findings from Castañeda and Dizon (2022), who argued that CPD plays a vital role in ensuring content knowledge remains current, especially in fields like accounting where regulations change rapidly.

This recognition reflects the dual nature of CPD: while often seen as bureaucratic, it still holds value in bridging the gap between academic instruction and real-world practice (Guskey, 2002).

Call for Policy and Structural Reforms

Participants recommended reforms such as reducing CPD unit requirements, providing full funding, and offering local or free CPD seminars. These recommendations echo those found in the policy critique of Ocampo and Corpuz (2018), who argued that CPD policies should be democratized and responsive to professionals' realities, particularly those in underserved regions.

The participants' call for localized CPD delivery supports the idea that decentralization and relevance are key to effective professional development (Day & Sachs, 2004). Ensuring that CPD offerings are not only accessible but also aligned with educators' teaching areas would increase its impact and acceptance.

CHAPTER 6: SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

This qualitative phenomenological study explored the lived experiences of CPA teachers in a state university concerning their compliance with Continuing Professional Development (CPD) requirements. In-depth interviews were conducted with six licensed CPA educators to uncover motivations, challenges, institutional support, perceived impacts, and suggestions for improvement.

Findings revealed that most CPA teachers are primarily motivated to comply with CPD due to mandatory requirements for license renewal, faculty accreditation, and institutional compliance with CHED and PRC regulations. However, significant challenges were encountered, including financial constraints, limited institutional support, and time limitations. While some participants acknowledged the role of CPD in updating their technical knowledge, others questioned its relevance to teaching methods and pedagogical improvement.

Support from the university was minimal, often limited to granting official time for seminar attendance without adequate funding. Participants emphasized the need for reforms, including full financial support, localized and more relevant CPD offerings, and reduced unit requirements for accreditation.

Conclusions

CPD Compliance Is Externally Motivated

CPA educators view CPD as a requirement for regulatory compliance and professional accreditation rather than as a tool for personal or professional growth.

Financial and Institutional Barriers Are Major Challenges

Participants face significant challenges in CPD compliance due to high costs and insufficient support from their institution. These barriers limit access and affect overall participation and engagement in CPD activities.

Limited Perceived Relevance to Teaching Practice

While CPD enhances awareness of updates in the accounting profession, its direct impact on teaching methods is minimal for many educators, leading to mixed perceptions about its practical value in an academic setting.

Need for Supportive Structures and Policy Reforms

There is a strong call for institutional and national reforms to make CPD more accessible, affordable, and relevant. Support mechanisms must be strengthened to ease the compliance burden on educators.

Recommendations

Based on the findings and conclusions, the following recommendations are proposed:

1. Strengthen Institutional Support

The university administration should allocate dedicated funds to support CPD activities, including full or partial sponsorship for registration fees, travel, and accommodation. Policies should clearly outline support mechanisms for faculty CPD compliance.

2. Promote Accessible and Local CPD Programs

Organizing or partnering with local providers to host CPD seminars and trainings within the region can reduce travel costs and improve accessibility for faculty members.

3. Enhance the Relevance of CPD Content

CPD providers and professional organizations should ensure that seminar topics are aligned with the actual needs of accounting educators, including areas such as pedagogy, instructional technology, and assessment strategies.

4. Review and Simplify CPD Requirements

The PRC and BOA, in coordination with CHED, should consider reviewing CPD requirements to balance regulatory goals with the realities of educators, particularly those in state universities with limited resources.

5. Conduct Further Research

Future studies could explore the perspectives of administrators and policymakers regarding CPD implementation or investigate the effectiveness of CPD programs in enhancing teaching performance in the accounting discipline.

REFERENCES

Boud, D., & Hager, P. (2012). *Re-thinking continuing professional development through changing metaphors and location in professional practices*. *Studies in Continuing Education*, 34(1), 17–30.

Cabansag, J. N. (2021). Faculty Development in Philippine Higher Education. *Asian Journal of Education*, 10(2), 45-56.

Cabansag, M., & Buenviaje, L. (2020). *The Continuing Professional Development among faculty members in selected higher education institutions in the Philippines*. *International Journal of Research and Innovation in Social Science*, 4(10), 253–258.

Castañeda, R. S., & Dizon, R. J. (2022). *Evaluating the relevance of CPD to professional practice among accounting educators*. *Journal of Business Education and Accreditation*, 14(1), 45–61.

Dacanay, A., Santos, M., & Reyes, L. (2018). Perceptions on CPD Compliance Among Filipino Professionals. *Philippine Journal of Professional Studies*, 5(1), 22-30.

Day, C., & Sachs, J. (2004). *International Handbook on the Continuing Professional Development of Teachers*. Open University Press.

Dizon, J. M. (2021). *Challenges of professional development in public universities in the Philippines: Implications for leadership and policy*. *Asia Pacific Journal of Education*, 41(2), 213–228.

Ebreo, E. A., & dela Rama, R. L. (2019). *CPD compliance and its impact on license renewal in the Philippines*. *Philippine Journal of Professional Practice*, 6(1), 101–115.

Eraut, M. (2007). *Learning from other people in the workplace*. *Oxford Review of Education*, 33(4), 403–422.

Guskey, T. R. (2002). *Professional development and teacher change*. *Teachers and Teaching*, 8(3), 381–391.

Hargreaves, A. (2000). Four Ages of Professionalism and Professional Learning. *Teachers and Teaching: Theory and Practice*, 6(2), 151-182.

Kennedy, A. (2014). *Understanding continuing professional development: the need for theory to impact on policy and practice*. *Professional Development in Education*, 40(5), 688–697.

Manuel, J. M., & Menez, N. P. (2020). *Professional development of teachers in rural areas: Constraints and opportunities*. *Journal of Education and Human Development*, 9(1), 56–65.

Murray, C., & Frenk, J. (2000). A Framework for Assessing the Performance of Health Systems. *Bulletin of the World Health Organization*, 78(6), 717-731.

Ocampo, C. J., & Corpuz, L. C. (2018). *Rethinking the CPD Law in the Philippines: Between compliance and development*. *Policy Perspectives Journal*, 4(2), 23–32.

Professional Regulation Commission (PRC). (2017). *Resolution No. 1032, Series of 2017: Implementing rules and regulations on Continuing Professional Development (CPD)*.

Salayo, R. G. (2020). CPD Implementation in the Philippines: Challenges and Opportunities. *Journal of Professional Development*, 4(1), 12-19.

Villena, J. T. (2019). The Impact of Institutional Support on Faculty CPD Engagement. *Philippine Journal of Higher Education*, 8(2), 33-47.